

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales · Charity number 503168

Details

Other names	NOTTINGHAMSHIRE COUNTY GIRL GUIDES ASSOCIATION, NOTTINGHAMSHIRE COUNTY GUIDE ASSOCIATION, GIRLGUIDING NOTTINGHAMSHIRE
Status	Registered
Legal form	Other
Registered	1974-04-11
Register	View on the Charity Commission register

Contact

Address	Girlguiding Nottinghamshire 16-18 Burton Road Carlton Nottingham NG4 3DF
Phone	01159877220
Email	countyaccs@girlguidingnottinghamshire.org.uk
Website	www.girlguidingnottinghamshire.org.uk

Activities

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

Activities: To promote the education of girls and young women to help them develop emotionally, mentally,
physically and spiritually so that they can make a positive contribution to their community and the wider world.

Classification

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

Geography

- **Area of benefit:** NOTTINGHAMSHIRE
- Nottingham City
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£235,708	£227,200	-	-
2023-12-31	£206,375	£245,623	-	-
2022-12-31	£163,975	£201,379	-	-
2021-12-31	£202,971	£160,554	-	-
2020-12-31	£202,136	£126,769	-	-

Trustees

Name	Role	Appointed
Sandra Black	Chair	2026-06-01
Alice Masters		2024-09-06
Caroline Crew		2021-06-30
Clare Cheetham		2025-05-01
Debra Clarke		2026-03-01
Dorothy Jowitt		2021-09-01
Eleanor Lang		2022-08-01
Emilie Thomas-Mais		2025-11-21
Emily Charlesworth		2024-11-25
Jennifer Finch		2024-04-01
Joanna Ward		2025-06-10
Kelly Bacon		2024-08-01
Kirsty Ulyatt		2023-04-01
Lauren Stoner-Shepherd		2025-07-16
Lindsey Brown		2024-09-18
Mandy Turgoose		2021-09-05
Moir Sibert		2022-01-05
Ruth Blackborough		2020-07-01
Sarah Dumelow		2024-09-01
Sarah Greig		2025-04-16

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales - Charity number 503168

Accounts



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

LEMANS
CHARTERED CERTIFIED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES:

The Trustees who served during the year to 31 December 2024 and up to the date of this report were:

County Commissioner	Kirstie Pogson	to May 2025
County Commissioner (Joint)	June Bingham	from May 2025
County Commissioner (Joint)	Heather Watson	from May 2025
Assistant County Commissioners	June Bingham	to May 2025
	Heather Watson	to May 2025
	Joanna Ward	from May 2025
Division Commissioners		
Ashfield	Vacant	to August 2024
	Kelly Bacon	from August 2024
Attenborough and Toton	Vacant	to September 2024
	Sarah Dumelow	from September 2024
Beauvale	Mandy Turgoose	
Beeston and Chilwell	Emma Whitt	to November 2024
	Emily Charlesworth	from November 2024
Mansfield	Kirsty Ulyatt	
Newark	Janet Collins	to January 2025
	Vacant	from January 2025
Newstead	Dorothy Jowitt	
Nottingham Daybrook	Anita Brown	to May 2025
	Lauren Stoner	from July 2025
Nottingham Forest	Eleanor Lang	
Nottingham Hemlock & Castle	Moirra Sibbert	
Nottingham Westdale	Gillian Dack	to September 2024
	Alice Masters	from September 2024
Notts Fosse	Sandra Black	to September 2024
	Lindsey Brown	from September 2024
Notts Wolds	Rachel Quick	to April 2024
	Jennifer Finch	from April 2024
Ollerton	Ruth Hennell	
Retford	Karen Taylor	to May 2025
	Claire Cheetham	from May 2025
Southwell	Linda Broom	to April 2025
	Sarah Greig	from April 2025
West Bridgford	Caroline Crew	
Worksop	Beverley Bury	to October 2025
	Emilie Thomas-Mais	from October 2025

PRESIDENT

Susan Westwood

VICE PRESIDENTS

Philippa Farr	Julie Surgey
Janice Culley-Oliver	Joyce Woods
Jane Allen	Sara Pearce
Eve Griffith	Dee Miles
Eileen Harvey	Jean Ramsden
Pam Lamb	C Leaver
Anne Allery	Resigned March 2025
Sarah Clarkson	Appointed October 2025

Charity Number: 503168

Charity Offices: 16 – 18 Burton Road, Carlton, Nottingham NG4 3DF

Independent Examiner: Karen Mealand FCCA
Lemans, 29 Arboretum Street, Nottingham NG1 4JA

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY **REPORT OF THE TRUSTEES**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 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 published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 306016).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of the Guide Association – Nottinghamshire, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today's changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2023 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Guide Association – Nottinghamshire has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The Trustees have had regard to Charity Commission guidance on public benefit.

COUNTY COMMISSIONER'S REPORT **ANNUAL REPORT 2024**

2024 started again with a stable membership, both adult and young members had gradually increased. The County had lots of opportunities for the membership to engage in, and our county properties were in high demand.

We held our County Day in February where our adult members came along to participate in training and taster sessions, all of which benefit the excellent local guiding that happens across the county on a weekly basis.

In March our property teams attended the Region property conference in Birmingham, where they brushed up on their knowledge and gained new information to bring back and utilise at Elton, Hanson House and Roughbreck. As County Commissioner I had the pleasure of attending St Georges Day Parade, The Scouts Big Weekend, Nottinghamshire County Show, The Kings Birthday service at Southwell Minster and the Buckingham Palace Garden Party.

Girlguiding Nottinghamshire hosted the Finnish Scouts when they visited in June, and we joined with Nottinghamshire Scouts at Walesby Forest for a campfire. Our first all section event of the year also took place in June when we gathered at the Albert Hall for the Ginormous Choir which again was outstanding and enjoyed by all who attended.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

Our Brownie event in July at Wheelgate Park went down a blast, the weather was kind and the Brownies had a fantastic day of fun and adventure. In September members of Girlguiding Nottinghamshire and Nottinghamshire Scouts auditioned and began rehearsals for the 2025 Gangshow. In October it was the Guides turn to sleepover with the dinosaurs at Wollaton Hall, they enjoyed some murder mysteries, campfire and the Notts traditional silent disco.

In November we held our county awards and our first Winter Sparkle & Dine evening. Our county shop continued to serve the counties needs well enabling leaders and parents to get all their uniforms and badges amongst lots of additional items available. I would like to say a huge thank you to all our staff, volunteers and those who support in the background for everything you do, without you Girlguiding Nottinghamshire would not continue to grow and flourish. I am looking forward to the opportunities that will be available in 2025 and beyond.

County Commissioner

COUNTY TREASURER'S FINANCIAL REVIEW

The financial year saw a return to a surplus of income over expenditure which is encouraging especially following the 2023 deficit.

There was a small reduction in membership to 6,363 but income in this respect was higher following the £4 increase applied for the year. This has helped towards the surplus that has arisen in the year. Membership is much reduced from pre covid levels and the management of the Association must reflect this.

The shop again transferred £5,000 to the county despite still being restricted to opening one Saturday a month, with most sales still be conducted via our "click and collect" system The shop team are hopeful that in the new year we will be able to open more often. Unfortunately the shop saw a reduction in sales of £4,500 as more people move to ordering from Trading directly due to the difficulties and restrictions of visiting the shop. A discount scheme has been put in place and has encouraged some of the members with larger orders to use the shop facility and they received a total reduction in their bills of £1,000 which has meant that some of the shops profits have benefitted those units directly.

This year saw events held at Wheelgate for Rainbows and Brownies, a sleepover at Wollaton Hall for Guides, a Winter Ball for the leaders and the Ginormous Choir returned for another year. Although these events are included in the income, the corresponding expenditure is included further down in the accounts and overall they made a small surplus which was returned to the county funds.

No international trips were held this year, but planning is underway for a trip to Iceland in 2025.

Expenditure on events continued but at a much lower level following the 2023 coronation event with the county providing an awards ceremony, a training day and support for the St. Georges parade in Southwell.

There was an increase in donations for both Elton and Hanson House with both applying for funding for building improvements. Elton are well on their way to meeting their target for repairing the drains and Hanson House have upgraded all the lighting to LED, repaired the kitchen roof and had the bell cleaned. Hanson House also combined the two water meters to save on charges.

This year grants were paid to assist members with support from the various restricted funds including another 18 from the Sylvia Rouse Access for All fund.

We continue to pay our staff in line with the Living Wage Foundation which pays above the minimum wage and is considered to be a better reflection of actual living costs. This year the rises amounted to 10.1%.

Finally, the Trustees of Girlguiding Nottinghamshire have decided that Trustees and Presidents will be listed by their first name rather than Mrs, Miss or Ms as has been the case historically.

Bridget Walker MAAT
County Treasurer

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

RESERVES POLICY

The Trustees believe The Guide Association – Nottinghamshire County needs unrestricted funds to provide the following:

- to provide funds to support projects, training and events for members of Girlguiding within our county.
- to cover administration, fundraising and training costs, which allow the charity to function.
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The Trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use.
- to cover a minimum of one year's administration, fundraising and training costs.
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The Trustees monitor the level of reserves and review the reserves position annually as part of the accounts approval process and take appropriate action to maintain the reserves, when necessary, throughout the year.

TRUSTEES INDUCTION AND TRAINING

The Trustees of The Guide Association – Nottinghamshire comprise of the County Commissioner, appointed by the Region Chief Commissioner, the Assistant Commissioner(s) appointed by the County Commissioner and the Division Commissioners who are appointed by the County Commissioner after consultation with the leaders in their Division. All have a term of office of 5 years.

On appointment, the induction process consists of being appointed a mentor and being supported by either the County Commissioner or one of the Assistant County Commissioners. A Commissioner Handbook is also given to them. Once appointed, they become a Trustee to the charity. All new Commissioners attend regular commissioners training which includes a session on the role of a Trustee.

RISK REVIEW (Risk Register)

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

INVESTMENT POLICY

The investments of the Guide Association – Nottinghamshire County are reviewed regularly throughout the year by the Finance and Staffing Committee. Future financial commitments are taken into consideration and any surplus funds, along with any maturing investments, are reinvested. Interest rates are reviewed and compared against other rates before reinvesting. We only invest in fixed rate investments so as to minimise risk of loss. All decisions are taken jointly by the members of the Finance and Staffing Committee, are done in good faith and are ratified by the Trustees.

On behalf of the Trustees

June Bingham

29 October 2025

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Karen Mealand FCCA
Lemans
Chartered Certified Accountants
29 Arboretum Street
Nottingham
NG1 4JA

Dated:

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2023 <u>Total Funds</u> £
INCOME FROM:				
Donations & Legacies (note 11)	6,700	18,626	25,326	13,912
Charitable Activities				
Charitable trading activities	97,548	-	97,548	112,526
Other Trading Activities				
Subscriptions net of rebates	95,445	-	95,445	70,147
Rent received	252	-	252	360
Investments	10,951	666	11,617	9,098
Other income	5,520	-	5,520	332
TOTAL INCOME	£216,416	£19,292	£235,708	£206,375

EXPENDITURE ON:

Charitable Activities

Trading activities – Cost of sales	28,634	-	28,634	34,751
Grants and gifts	4,352	529	4,881	9,658
Camp/Pack holiday home exp. & maintenance (incl. wages)	45,491	3,105	48,596	36,438
Trading Unit costs	4,652	-	4,652	3,060
Event expenses	23,165	-	23,165	46,725
Advisors' expenditure	2,349	-	2,349	2,853
Carried forward	108,643	3,634	112,277	133,485

The notes on pages 9 to 16 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2023 <u>Total Funds</u> £
EXPENDITURE Continued...				
Brought forward	108,643	3,634	112,277	133,485
Charitable Activities continued...				
Salaries	60,851	-	60,851	55,081
Printing, postage & stationery	1,647	-	1,647	940
Telephone, computer & website	11,888	-	11,888	13,797
Travel	1,174	-	1,174	1,476
Water, electricity & gas	6,400	-	6,400	3,339
Repairs, renewals & maintenance	5,541	-	5,541	9,625
Insurance	16,732	-	16,732	14,170
Property Revaluation	-	-	-	4,200
Professional fees	421	-	421	710
Event expenses	5,895	-	5,895	4,882
Health & safety	539	-	539	514
General administrative expenses	60	-	60	164
Bank charges	135	-	135	222
Independent Examiner's fee	2,830	-	2,830	2,298
Subscription for County Team	810	-	810	720
TOTAL EXPENDITURE	£223,566	£3,634	£227,200	£245,623
NET INCOME/(EXPENDITURE)	(7,150)	15,658	8,508	(39,248)
Transfer to restricted funds	(5,229)	5,229	-	-
Revaluation of property	-	-	-	159,000
Net movement in Funds	(12,379)	20,887	8,508	119,752
Reconciliation of Funds				
Total funds brought forward	1,350,873	17,443	1,368,316	1,248,564
Total funds carried forward	£1,338,494	£38,330	£1,376,824	£1,368,316

The notes on pages 9 to 16 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY**BALANCE SHEET****31 DECEMBER 2024**

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	2	1,029,000	1,029,000
Investments	3	300,823	254,823
Total Fixed Assets		1,329,823	1,283,823
CURRENT ASSETS			
Stocks		9,637	11,932
Debtors and prepayments	4	18,641	20,925
Bank accounts		31,049	63,037
Cash in hand		484	668
Total Current Assets		59,811	96,562
Creditors – Amounts Payable within One Year	5	12,810	12,069
Net Current Assets		47,001	84,493
TOTAL NET ASSETS	7	£1,376,824	£1,368,316
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General purpose funds		598,766	609,752
Revaluation reserves		680,870	680,870
Designated fund		58,858	60,251
Restricted funds		1,338,494	1,350,873
		38,330	17,443
TOTAL CHARITY FUNDS		£1,376,824	£1,368,316

The notes on pages 9 to 16 form part of these financial statements.

Approved by Trustees on 29 October 2025 and signed on their behalf.

COUNTY COMMISSIONER
June Bingham

COUNTY COMMISSIONER
Heather Watson

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2023. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which offers a better rate of return.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2024**

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

2. TANGIBLE FIXED ASSETS

	<u>Freehold</u> <u>Property</u> £
Cost/valuation	
At 1 January 2024	1,029,000
Revaluation	-
Additions in year	-
At 31 December 2024	£1,029,000

The freehold properties were professionally revalued by FHP Property Consultants on 5 October 2023. The historical cost of the properties is £348,130.

3. INVESTMENTS

	<u>As at</u> <u>01.01.2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfer</u>	<u>As at</u> <u>31.12.2024</u>
	£	£	£	£	£
Fixed					
National Savings Income Bonds	254,823	46,000	-	-	300,823
	£254,823	£46,000	£ -	£ -	£300,823

4. DEBTORS

	2024 £	2023 £
Other debtors	717	5,414
Prepayments	14,649	13,525
Payments in Advance	3,275	1,986
	£18,641	£20,925

5. CREDITORS

(Amounts payable within one year)

	2024 £	2023 £
Trade creditors	1,030	3,207
Other creditors	4,214	2,529
Accruals	3,530	3,188
Deferred income – deposits received in advance	4,036	3,145
	£12,810	£12,069

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6.	MOVEMENT IN FUNDS	At 1.1.24	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.24
		£	£	£	£	£	£
i)	Unrestricted Funds						
	General Purposes	609,752	214,132	219,966	-	(5,152)	598,766
	Revaluation reserves	680,870	-	-	-	-	680,870
	Designated fund	60,251	2,284	3,600	-	(77)	58,858
		<u>1,350,873</u>	<u>216,416</u>	<u>223,566</u>	<u>-</u>	<u>(5,229)</u>	<u>1,338,494</u>
ii)	Restricted Funds						
	Pat Stafford						
	Training Fund	7,421	286	200	-	-	7,507
	Rita Chambers						
	Adventure Fund – County	3,416	130	-	-	-	3,546
	Thomas Edward Clarke	1,036	40	-	-	-	1,076
	Rita Chambers Adventure						
	Fund – Individual	3,183	120	281	-	-	3,022
	Barbara Hanson						
	Uniform Fund	425	15	48	-	-	392
	Barbara Hanson Going						
	Away Fund	1,962	75	-	-	-	2,037
	LED lighting	-	2,281	2,510	-	229	-
	Bell cleaning	-	595	595	-	-	-
	Drainage repairs/upgrade	-	15,750	-	-	5,000	20,750
		<u>17,443</u>	<u>19,292</u>	<u>3,634</u>	<u>-</u>	<u>5,229</u>	<u>38,330</u>
		<u><u>17,443</u></u>	<u><u>19,292</u></u>	<u><u>3,634</u></u>	<u><u>-</u></u>	<u><u>5,229</u></u>	<u><u>38,330</u></u>
	MOVEMENT IN FUNDS - 2023	At 1.1.23	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.23
		£	£	£	£	£	
i)	Unrestricted Funds						
	General Purposes	649,458	204,039	243,745	-	-	609,752
	Revaluation Reserves	521,870	-	-	159,000	-	680,870
	Designated fund	59,317	1,803	869	-	-	60,251
		<u>1,230,645</u>	<u>205,842</u>	<u>244,614</u>	<u>159,000</u>	<u>-</u>	<u>1,230,645</u>

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ii) Restricted Funds						
Pat Stafford						
Training Fund	7,199	222	-	-	-	7,421
Rita Chambers						
Adventure Fund - County	3,314	102	-	-	-	3,416
Thomas Edward Clarke	1,005	31	-	-	-	1,036
Rita Chambers Outdoor						
Fund – Individual	3,998	105	920	-	-	3,183
Barbara Hanson						
Uniform Fund	500	14	89	-	-	425
Barbara Hanson Going						
Away Fund	1,903	59	-	-	-	1,962
	<u>17,919</u>	<u>533</u>	<u>1,009</u>	<u>-</u>	<u>-</u>	<u>17,443</u>
	<u><u>17,919</u></u>	<u><u>533</u></u>	<u><u>1,009</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,443</u></u>

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue. As this fund is rarely used, the trustees have agreed that from 1 January 2025 this fund will also be available to fund county trainings.

Rita Chambers Adventure Fund

Received in 2013 to be used by the County to fund outdoor activities. In 2024 the fund was renamed the adventure fund to allow grants to be given to indoor activities. To be split as follows.

75% of the money to be used by the County Properties, subject to quotes being submitted to the Finance and Staffing Committee for discussion and approval.

25% of the money to support individual members who wish to take part in adventures in the UK. Applications to be submitted to the Finance and Staffing Committee for discussion and approval.

Thomas Edward Clarke Trust

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who complete a grant form requesting financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. The county were allowed to choose who could benefit and decided to give grants to units who have not been away before and need financial support. They must stay at one of our properties.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Designated Fund

International Fund

This fund has been created from surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips. Any surpluses from subsequent years will be transferred to the fund.

Sylvia Rousse Fund

Received in 2020 without restriction, the Trustees have decided to make a £200 grant available to any unit that applies. The grant can be spent on anything except subscriptions. Units may only apply once.

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
	£	£	£
Fixed Assets - Tangible	1,029,000	-	1,029,000
- Investments	262,768	38,055	300,823
Current Assets	59,536	275	59,811
	<u>1,351,304</u>	<u>38,330</u>	<u>1,389,634</u>
Less: Current liabilities	12,810	-	12,810
	<u>£1,338,494</u>	<u>£38,330</u>	<u>£1,376,824</u>
	<u><u>£1,338,494</u></u>	<u><u>£38,330</u></u>	<u><u>£1,376,824</u></u>
ANALYSIS OF NET ASSETS BY FUND - 2023	Unrestricted	Restricted	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
	£	£	£
Fixed Assets - Tangible	1,029,000	-	1,029,000
- Investments	237,372	17,451	254,823
Current Assets	96,562	-	96,562
	<u>1,362,934</u>	<u>17,451</u>	<u>1,380,385</u>
Less: Current liabilities	12,061	8	12,069
	<u>£1,350,873</u>	<u>£17,443</u>	<u>£1,368,316</u>
	<u><u>£1,350,873</u></u>	<u><u>£17,443</u></u>	<u><u>£1,368,316</u></u>

8. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

	2024	2023
Capital commitments – Authorised and Contracted	Nil	Nil
Contingent liabilities	Nil	Nil
Financial commitments	Nil	Nil

9. STAFF COSTS

Total remuneration (excluding Employers National Insurance Contributions) of £60,851 (2023- £64,783) was paid by the charity during the year. No employees received total employee benefits (excluding employer pension costs) of more than £60,000. The average number of paid staff during the year was 7.08 (2023 – 7.5) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. **TRUSTEES EXPENSES**

During the year ended 31 December 2024 reimbursed expenses totalling £2,478 (2023 - £1,168) were paid to 15 (2023 – 1) Trustees.

11. **DONATIONS RECEIVED**

		Donation £	Tax to Claim £	Total £
County				
	John Starkey Trust	100	-	100
	Newark Trefoil Guild	120	-	120
	Freemasons Bassetlaw	304	-	304
	Girlguiding Midlands	594	-	594
	Vice President's donations	378	81	459
	Donations < £100	101	25	126
	Gift aid interest received	6	-	6
Elton				
	JN Derbyshire Trust	4,000	-	4,000
	Thomas Edward Clarke	2,000	-	2,000
	Jessie Spencer Trust	1,000	-	1,000
	Lady Hind	2,500	-	2,500
	Sir John Eastwood	2,000	-	2,000
	Rushcliffe BC	250	-	250
	Thomas Farr	2,000	-	2,000
	Leslie Sell Trust	2,000	-	2,000
	Members donations	2,523	23	2,546
Shop	Volunteer donations	246	62	308
Hanson House				
	Rotary	700	-	700
	Leslie Sell Trust	1,000	-	1,000
	National Grid	150	-	150
	Councillors	550	-	550
	Pappfest donation	1,000	-	1,000
	Eileen Harvey	595	-	595
	Newstead Trefoil	281	-	281
	Julie Bentley_Housden	509	127	636
	Members / units < £100	77	-	77
Designated – Sylvia Rouse				
	Additional Distribution	24	-	24
		25,008	318	25,326

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association - Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association - Midlands (No 521781)

14. GRANTS PAID

	£
Gifts of Flowers	117
ACE Grant	499
Gift Vouchers	103
Cards/Small gifts	33
Designated	
Sylvia Rousse	3,600
Restricted	
Rita Chambers Activity Fund	281
Pat Stafford	200
Barbara Hanson	48
	4,881

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Edward Clarke grants (restricted) are given to units in accordance with donation given.

Grants were paid to 38 individuals and 18 units.

15. OTHER COSTS

Accountancy and professional fees	<u>£2,500</u>	<u>£2,298</u>
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16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
Within one year	200	200
Between one and five years	800	800
In more than five years	400	600
	£1,400	£1,600

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2024

2023

17. PENSION COMMITMENTS

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £1,125 (2023- £876).

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales - Charity number 503168

Accounts



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023

LEMANS
CHARTERED CERTIFIED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES:

The Trustees who served during the year ended 31 December 2023 were:

County Commissioner

Mrs K Pogson

Assistant County Commissioners

Mrs J Bingham
Mrs H Watson

Division Commissioners

Ashfield	Vacant	to August 2024
	Mrs K Bacon	from August 2024
Attenborough and Toton	Vacant	to September 2024
	Mrs S Dumelow	from September 2024
Beauvale	Mrs M Turgoose	
Beeston and Chilwell	Miss E Whitt	
Mansfield	Mrs H Oates	to February 2023
	Miss K Ulyatt	from March 2023
Newark	Mrs J Collins	
Newstead	Mrs D Jowitt	
Nottingham Daybrook	Mrs D Anderton	to December 2023
	Mrs A Brown	from January 2024
Nottingham Forest	Mrs E Lang	
Nottingham Hemlock & Castle	Mrs M Sibbert	
Nottingham Westdale	Mrs G Dack	to September 2024
	Mrs A Masters	from September 2024
Notts Fosse	Mrs S Black	to September 2024
	Mrs L Brown	from September 2024
Notts Wolds	Mrs R Quick	to April 2024
	Mrs J Finch	from April 2024
Ollerton	Miss R Hennell	
Retford	Mrs K Taylor	
Southwell	Mrs L Broom	
West Bridgford	Mrs C Crew	
Worksop	Mrs B Bury	

President

Mrs S Westwood

Vice Presidents

Mrs P Farr	Mrs J Surgey
Mrs J Culley-Oliver	Mrs J Woods
Mrs J Allen	Mrs S Pearce
Mrs A Allery	Mrs D Miles
Mrs E Harvey	Mrs J Ramsden
Mrs P Lamb	Mrs C Leaver
Mrs E Griffith	

Charity Number:

503168

Charity Offices:

16 – 18 Burton Road, Carlton, Nottingham NG4 3DF

Independent Examiner:

Karen Mealand FCCA
Lemans, 29 Arboretum Street, Nottingham NG1 4JA

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY REPORT OF THE TRUSTEES

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) ‘Accounting and Reporting by Charities’ FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 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 published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 503168).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of the Guide Association – Nottinghamshire, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today’s changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom’s largest voluntary organisation for girls and young women. A report on Girlguiding UK’s public benefit activities during 2023 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Guide Association – Nottinghamshire has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The Trustees have had regard to Charity Commission guidance on public benefit.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

COUNTY COMMISSIONER'S REPORT **ANNUAL REPORT 2023**

We started 2023 with a stable overall membership number and guiding almost back to pre-covid ways. Units were enjoying the opportunities available to them across the county, with events and activities being arranged by the county and county properties.

Rainbows visited the farm, our young members enjoyed sleepovers at Wollaton Hall, we even had a dinosaur join the silent disco in the grand hall. Our first post covid international trips to Denmark and Ireland took place and all involved had a great experience.

We celebrated the Kings Coronation in units and divisions, a pie and pea supper and grass sledging was provided for leaders and their families.

Units from across the county attending events that had been provided by Midlands region. Skills builders, Unit meeting activities and Bronze, Silver and Gold awards were achieved by members of all sections, we held our annual awards afternoon celebrating the achievements of our adult members and the exceptional amount of long service awards.

Bookings across the county properties continued to increase and we started to look at enhancing the county website to enable online bookings at Hanson House for 2024. The county shop continued to support leaders in gaining their guiding essentials, badges and uniform.

Once again without the valued adult members, leaders and the county team we would not be able to offer the fantastic opportunities in Nottinghamshire, I am truly grateful to each and every one of you for all you do for our county. Looking forward to the adventures that are in planning for 2024.

Kirstie Pogson

County Commissioner

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

COUNTY TREASURER'S FINANCIAL REVIEW

The financial year was again disappointing but as anticipated, and while there is a slight reduction in the annual deficit, we are confident that measures implemented in the 2023 year and continuing currently will address this situation.

Unfortunately, membership numbers are still below pre covid levels of over 8,000 although we are encouraged to see an upward trend. Membership was 6,377 at subscription. The level of subscriptions was increased by £1 in the 2023 year and will increase further in both 2024 and 2025 however we feel that this is price sensitive and do not want to deter new members.

The rationalisation of the shop and shop activities continued and that has led to a reduction in stock levels to a more reasonable level of £10k which then reflects the current levels of membership and also recognises the competition provided via the internet. The cash flow generated from the shop has enabled a further £5,000 to be transferred to County which meant the increase in subscription was reduced by approx. 80p per member for next year.

The shop could perhaps generate more funds and increase turnover and profit for the Girlguiding Nottinghamshire if the position was better functioning especially as the building costs, which are part of headquarters, are incurred anyway. However, shop trading remains constricted because we are still unable to open our doors on a regular basis except for one Saturday a month. To try and counteract this we have introduced a discount for all adult Nottinghamshire members who place orders over £30. It should though be recognised that despite the difficulties we still have a dedicated team of volunteers who run the shop.

The increase in charitable trading in the year was partly due to international trips to Denmark and Ireland. These figures also include events at White Post Farm for the Rainbows and both Rangers and Brownies who had their own sleepovers at Wollaton Hall. Expenditure on events continued with the county providing an awards ceremony, coronation celebration and county training day.

The properties were all revalued in the year with there being an increase in values of the properties by a further £159,000 to £1.029 million.

The camp and pack holiday properties use the income they generate to run themselves without financial input from the county. This year the three combined broke even, however various overheads are covered by the county and not allocated to the properties which is currently under review.

We received donations in the year amounting to £13,912 and are always pleased to receive these although they are seemingly harder to come by these days and cannot be relied on.

Where possible grants were paid to assist members with support from the various restricted funds including another six from the Sylvia Rouse Access for All fund. The county also provided grants of £7,100 to all the members who took part in the international trips.

Bridget Walker MAAT
County Treasurer

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Karen Mealand FCCA

Lemans

Chartered Certified Accountants

29 Arboretum Street

Nottingham

NG1 4JA

Dated:

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2022 <u>Total Funds</u> £
INCOME FROM:				
Donations & Legacies (note 11)	13,912	-	13,912	17,450
Charitable Activities				
Charitable trading activities	112,526	-	112,526	70,850
Other Trading Activities				
Subscriptions net of rebates	70,147	-	70,147	62,130
Rent received	360	-	360	400
Investments	8,565	533	9,098	2,884
Covid-19 Grants	-	-	-	9,101
Other income	332	-	332	1,160
TOTAL INCOME	£205,842	£533	£206,375	£163,975

EXPENDITURE ON:

Charitable Activities

Trading activities – Cost of sales	34,751	-	34,751	33,810
Grants and gifts	8,649	1,009	9,658	6,668
Camp/Pack holiday home exp. & maintenance (incl. wages)	36,438	-	36,438	43,512
Trading Unit costs	3,060	-	3,060	1,184
Event expenses	46,725	-	46,725	7,262
Advisors' expenditure	2,853	-	2,853	2,484
Carried forward	132,476	1,009	133,485	94,920

The notes on pages 9 to 15 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2022 <u>Total Funds</u> £
EXPENDITURE Continued...				
Brought forward	132,476	1,009	133,485	94,920
Charitable Activities continued...				
Salaries	55,081	-	55,081	48,945
Printing, postage & stationery	940	-	940	2,147
Telephone, computer & website	13,797	-	13,797	7,212
Travel	1,476	-	1,476	1,922
Water, electricity & gas	3,339	-	3,339	4,686
Repairs, renewals & maintenance	9,625	-	9,625	16,504
Insurance	14,170	-	14,170	11,379
Property Revaluation	4,200	-	4,200	-
Professional fees	710	-	710	401
Event expenses	4,882	-	4,882	9,569
Health & safety	514	-	514	519
General administrative expenses	164	-	164	247
Bank charges	222	-	222	234
Independent Examiner's fee	2,298	-	2,298	2,190
Subscription for County Team	720	-	720	504
TOTAL EXPENDITURE	£244,614	£1,009	£245,623	£201,379
NET (EXPENDITURE) / INCOME	(38,772)	(476)	(39,248)	(37,404)
Revaluation of property	159,000	-	159,000	-
Net movement in Funds	120,228	(476)	119,752	(37,404)
Reconciliation of Funds				
Total funds brought forward	1,230,645	17,919	1,248,564	1,285,968
Total funds carried forward	£1,350,873	£17,443	£1,368,316	£1,248,564

The notes on pages 9 to 15 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

BALANCE SHEET

31 DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	2	1,029,000	870,000
Investments	3	254,823	231,823
Total Fixed Assets		1,283,823	1,101,823
CURRENT ASSETS			
Stocks		11,932	23,158
Debtors and prepayments	4	20,925	16,332
Investments	3	-	38,343
Bank accounts		63,037	89,935
Cash in hand		668	1,222
Total Current Assets		96,562	168,990
Creditors – Amounts Payable within One Year	5	12,069	22,249
Net Current Assets		84,493	146,741
TOTAL NET ASSETS	7	£1,368,316	£1,248,564
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General purpose funds		609,752	649,458
Revaluation reserves		680,870	521,870
Designated fund		60,251	59,317
Restricted funds		1,350,873	1,230,645
		17,443	17,919
TOTAL CHARITY FUNDS		£1,368,316	£1,248,564

The notes on pages 9 to 15 form part of these financial statements.

Approved by Trustees on 30 October 2024 and signed on their behalf.

TRUSTEE
Mrs K Pogson

COUNTY TREASURER
Mrs B Walker

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2023. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which offers a better rate of return.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

Government Grants

The charity received grants in respect of the operational difficulties caused by the Coronavirus pandemic which were administered and paid via the local councils in the areas where the properties are. The amounts have been credited to the profit and loss account when received.

The charity was in receipt of Government support as a result of the Covid pandemic in the form of furlough payments in respect of employees who were unable to work due to lockdown restrictions. The amounts received have been credited to the profit and loss account in the periods that the furlough amounts received correspond with salaries paid

2. **TANGIBLE FIXED ASSETS**

	Freehold Property £
Cost/valuation	
At 1 January 2023	870,000
Revaluation	159,000
Additions in year	-
At 31 December 2023	£1,029,000

The freehold properties were professionally revalued by FHP Property Consultants on 5 October 2023. The historical cost of the properties is £348,130.

3. **INVESTMENTS**

	As at 01.01.2023	Additions	Disposals	Transfer	As at 31.12.2023
	£	£	£	£	£
Fixed					
National Savings Income Bonds	231,823	23,000	-	-	254,823
	231,823	23,000	-	-	254,823
Current					
Hodge Bank January 2023	38,343	-	38,343	-	-
	£270,166	£23,000	£38,343	-	£254,823

4. **DEBTORS**

	2023 £	2022 £
Other debtors	5,414	4,016
Prepayments	13,525	12,116
Payments in Advance	1,986	200
	£20,925	£16,332

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5. **CREDITORS**

(Amounts payable within one year)

	2023	2022
	£	£
Trade creditors	3,207	1,888
Other creditors	2,529	2,111
Accruals	3,188	3,973
Deferred income – deposits received in advance	3,145	14,277
	<u>£12,069</u>	<u>£22,249</u>

6. MOVEMENT IN FUNDS	At 1.1.23	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.23
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	649,458	204,039	243,745	-	-	609,752
Revaluation reserves	521,870	-	-	159,000	-	680,870
Designated fund	59,317	1,803	869	-	-	60,251
	<u>1,230,645</u>	<u>205,842</u>	<u>244,614</u>	<u>159,000</u>	<u>-</u>	<u>1,350,873</u>
ii) Restricted Funds						
Pat Stafford						
Training Fund	7,199	222	-	-	-	7,421
Rita Chambers						
Adventure Fund – County	3,314	102	-	-	-	3,416
Thomas Edward Clarke	1,005	31	-	-	-	1,036
Rita Chambers Adventure						
Fund – Individual	3,998	105	920	-	-	3,183
Barbara Hanson						
Uniform Fund	500	14	89	-	-	425
Barbara Hanson Going						
Away Fund	1,903	59	-	-	-	1,962
	<u>17,919</u>	<u>533</u>	<u>1,009</u>	<u>-</u>	<u>-</u>	<u>17,443</u>

MOVEMENT IN FUNDS - 2022	At 1.1.22	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.22
	£	£	£	£	£	
i) Unrestricted Funds						
General Purposes	681,410	163,083	195,035	-	-	649,458
Revaluation Reserves	521,870	-	-	-	-	521,870
Designated fund	64,785	480	5,948	-	-	59,317

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

ii) Restricted Funds						
Pat Stafford						
Training Fund	7,287	57	145	-	-	7,199
Rita Chambers						
Outdoor Fund - County	3,288	26	-	-	-	3,314
Thomas Edward Clarke	997	8	-	-	-	1,005
Rita Chambers Outdoor						
Fund – Individual	4,191	32	225	-	-	3,998
Barbara Hanson						
Uniform Fund	522	4	26	-	-	500
Barbara Hanson Going						
Away Fund	1,618	285	-	-	-	1,903
	<u>17,903</u>	<u>412</u>	<u>396</u>	<u>-</u>	<u>-</u>	<u>17,919</u>
	<u><u>17,903</u></u>	<u><u>412</u></u>	<u><u>396</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,919</u></u>

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue.

Rita Chambers Outdoor Fund

Received in 2013 to be used by the County to fund outdoor activities.

To be split as follows.

75% of the money to be used by the County Properties, subject to quotes being submitted to the Finance and staffing committee for discussion and approval.

25% of the money to support individual members who wish to take part in outdoor pursuits/events in the UK. Applications to be submitted to the Finance and Staffing Committee for discussion and approval.

Thomas Edward Clarke Trust

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who complete a grant form requesting financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. This fund is for units who have not been away before and need financial support. They must stay at one of our properties.

Designated Fund

International Fund

This fund has been created for surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips.

Any surpluses from subsequent years will be transferred to the fund.

Sylvia Rousse Fund

Received in 2020 without restriction, the Trustees have decided to make a £200 grant available to any unit that applies. The grant can be spent on anything except subscriptions. Units may only apply once.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted Fund £	Restricted Fund £	Total £
Fixed Assets - Tangible	1,029,000	-	1,029,000
- Investments	237,372	17,451	254,823
Current Assets	96,562	-	96,562
	<u>1,362,934</u>	<u>17,451</u>	<u>1,380,385</u>
Less: Current liabilities	12,061	8	12,069
	<u>1,350,873</u>	<u>17,443</u>	<u>1,368,316</u>

ANALYSIS OF NET ASSETS BY FUND - 2022	Unrestricted Fund £	Restricted Fund £	Total £
Fixed Assets - Tangible	870,000	-	870,000
- Investments	213,904	17,919	231,823
Current Assets	168,990	-	168,990
	<u>1,252,894</u>	<u>17,919</u>	<u>1,270,813</u>
Less: Current liabilities	22,249	-	22,249
	<u>£1,230,645</u>	<u>£17,919</u>	<u>£1,248,564</u>

8. **CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

	2023	2022
Capital commitments – Authorised and Contracted	Nil	Nil
Contingent liabilities	Nil	Nil
Financial commitments	Nil	Nil

9. **STAFF COSTS**

Total remuneration (excluding Employers National Insurance Contributions) of £64,783 (2022- £57,722) was paid by the charity during the year. No employees received total employee benefits (excluding employer pension costs) of more than £60,000. The average number of paid staff during the year was 7.75 (2022 - 7) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year.

10. **TRUSTEES EXPENSES**

During the year ended 31 December 2023 reimbursed expenses totalling £1,168 (2022 - £1,055) were paid to 1 (2022 – 9) Trustees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. DONATIONS RECEIVED

		Donation £	Tax to Claim £	Total £
County	John Starkey Trust	100	-	100
	Gedling Borough Council	650	-	650
	Girlguiding Midlands	6,016	-	6,016
	Donations < £100	555	105	660
Elton	Gordon Memorial Fund	5,000	-	5,000
	Ann Douglas	100	-	100
	Notts Fosse	183	-	183
	Sarah Clarkson	264	66	330
	Donations < £100	86	13	99
Hanson House	The Gray Trust	650	-	650
	Julie Housden-Bentley travel donated	99	25	124
		13,703	209	13,912

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association – Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association – Midlands (No. 521781).

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. GRANTS PAID

	£	
Gifts of Flowers	183	
ACE Grant	497	
International grants	7,100	
Designated		
International – designated (refund from Mexico trip)	(331)	
Sylvia Rousse	1,200	
Restricted		
Rita Chambers Fund	920	
Pat Stafford	89	
	9,658	

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Edward Clarke grants (restricted) are given to units in accordance with donation given.

	2023	2022
15. OTHER COSTS		
Accountancy and professional fees	<u>£2,298</u>	<u>£2,190</u>

	2023	2022
16. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases are as follows:		
Within one year	200	200
Between one and five years	800	800
In more than five years	600	800
	£1,600	£1,800

17. PENSION COMMITMENTS

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £876 (2022- £665).

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales - Charity number 503168

Accounts



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

LEMANS
CHARTERED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES: The Trustees who served during the year ended 31 December 2022 were:

County Commissioner Mrs K Pogson

Assistant County Commissioners Mrs J Bingham
Mrs H Watson

Division Commissioners

Ashfield	Mrs K Corbett	to January 2022
	Vacant	from January 2022
Attenborough and Toton	Vacant	from October 2021
Beauvale	Mrs M Turgoose	
Beeston and Chilwell	Miss E Whitt	
Mansfield	Mrs H Oates	
Newark	Mrs J Woods	to October 2022
	Mrs J Collins	from October 2022
Newstead	Mrs D Jowitt	
Nottingham Daybrook	Mrs D Anderton	
Nottingham Forest	Ms C Don	to April 2022
	Mrs E Lang	from August 2022
Nottingham Hemlock & Castle	Miss E Hogan	to January 2022
	Mrs M Sibbert	from January 2022
Nottingham Westdale	Mrs G Dack	
Notts Fosse	Mrs S Black	
Notts Wolds	Mrs R Quick	
Ollerton	Miss R Hennell	
Retford	Mrs K Taylor	
Southwell	Mrs M Sulley	to January 2022
	Mrs L Broom	from April 2022
Westbridgford	Mrs C Crew	
Worksop	Mrs B Bury	
President	Mrs E Griffith	to October 2022
	Mrs S Westwood	from October 2022
Vice Presidents	Mrs P Farr	Mrs J Surgey
	Mrs J Culley-Oliver	Mrs J Woods
	Mrs J Allen	Mrs S Pearce
	Mrs A Allery	Mrs D Miles
	Mrs E Harvey	Mrs S Westwood (to October 2022)
	Mrs J Ramsden	Mrs P Lamb
	Mrs C Leaver	Mrs E Griffith (from October 2022)

Charity Number: 503168

Charity Offices: 16 – 18 Burton Road, Carlton, Nottingham NG4 3DF

Independent Examiner: Karen Mealand FCCA
Lemans, 29 Arboretum Street, Nottingham NG1 4JA

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY REPORT OF THE TRUSTEES

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 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 published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 503168).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of the Guide Association – Nottinghamshire, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today's changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2022 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Guide Association – Nottinghamshire has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The Trustees have had regard to Charity Commission guidance on public benefit.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

COUNTY COMMISSIONER'S REPORT **ANNUAL REPORT 2022**

As we started 2022, we found ourselves gradually returning to pre covid guiding. Units were back meeting regularly and planning residential trips. Large scale, mixed section events returned, we saw the return of our Ginormous Choir, County Day, and the County Strategy Weekend which saw us putting together our plans for the next 5 years in Nottinghamshire.

Our membership was starting to show an increase and we were taking positive steps with our county growth. Leaders were enthusiastic and were embracing the opportunities available. Girlguiding was planning a re-brand and we all eagerly awaited the launch of our new and modern refresh.

Nottinghamshire Scouts and Guiding held auditions for the 2023 Gang Show and rehearsals commenced, international trips were being planned and selection weekends held for both leaders and young members for the 2023 trips.

We celebrated the Queens Platinum Jubilee in June, holding a leader's event and taking part in the national Beacon Relay, enjoying a silent disco in the middle of the field was a rather interesting experience. Units celebrated with tea parties and working on challenge badges. But then unfortunately in September we saw the death of our much loved and respected monarch and guiding patron. Girlguiding Nottinghamshire members came together to celebrate her life and pay our respects in units, districts, and divisions, attending civic services across the county.

Our county property committees started to provide activity and taster days for our young members, Rainbows, Brownies, and Guides enjoyed lots of indoor and outdoor fun. Our county shop has been busy providing guiding essentials, program materials and uniform. We made changes to the running of the shop, and this had a positive impact, and we are grateful for the continued support of the shop volunteers.

We are looking forward to the adventures ahead in 2023 and the continued increase in our membership growth. Without the continued dedication of our adult members none of this would be possible, for this I am truly grateful.

Kirstie Pogson

Kirstie Pogson

County Commissioner

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

COUNTY TREASURER'S FINANCIAL REVIEW

The results for the year were again disappointing with there being a continuation of expenditure exceeding income. There is little doubt that Girlguiding suffered as a result of Covid and the restrictions arising and we are trying hard to re-establish a positive position which will benefit all.

The report details a deficit of £37,404 for the year as opposed to the 2021 surplus of £42,417 and we are actively working on addressing this position.

Girlguiding Nottinghamshire County is heavily reliant on subscriptions as its main source of income. Membership numbers rose by 794 in the 2022 year but that is a long way off pre Covid numbers and generated income of £62,130. It was decided in the circumstances to hold the subscription levels the same for the current year however an increase in subscription rates will apply from 2024.

Grants are becoming more difficult to obtain although we did receive £8,926 from Children in Need which was utilised in improving the kitchen facilities at Elton. £1,000 was received from Arnold Clarke and the county received £1,300 from JN Derbyshire.

We were delighted to receive these grants together with several others from Girlguiding UK and Girlguiding Midlands.

The final Covid - 19 grants were received from Gedling Borough Council, Rushcliffe Borough Council and Erewash District Council.

A full list of all donations and grants received can be found in note 11 of the accounts.

The County shop has continued to offer click and collect as well as opening once a month. Turnover has more than doubled in 2022 and made a profit of £6,022 against £3,450 in 2021.

The figures represent a rationalisation of stock in 2022 where old and slow moving items were sold at a discount.

At the start of 2022 year £10,000 was transferred to the County being accumulated profit from earlier years.

It is the intention that all future profits made in the shop will be remitted directly to the County with a view to subsidising subscription rates and in the hope that this incentive will encourage members to use the shop.

The three camping/pack holiday properties were open all year and generated a small surplus helped by the receipt of a Covid grant. Fees were kept low to encourage units to book in order to re-establish levels of use pre the pandemic.

The properties operated at a small surplus in 2022 against a small deficit in the previous year.

Although this does not fully reflect administration and certain overhead costs which are allocated to general purposes expenses. In future we intend to apportion such costs more accurately.

The cost of maintaining headquarters and keeping everything in working order amounted to £16,504. This included repairing the roof, tarmac outside the front door and painting several of the rooms.

This year we were back to having events which included the Ginormous Choir together with the Platinum Jubilee celebrations and these will now continue.

Thirteen grants were paid out to units from the Sylvia Rouse fund as well as a few other payments from the other funds.

In October Eveline Griffiths stepped down as County President after seven years of valuable service and we would like to record appreciation for her work and support.

We welcomed Susan Westwood as our new President and look forward to her help and direction in what is proving to be challenging times.

Bridget Walker

Bridget Walker MAAT
County Treasurer

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Karen Mealand FCCA
Lemans
Chartered Accountants
29 Arboretum Street
Nottingham
NG1 4JA

Dated: 2023

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2021 <u>Total Funds</u> £
INCOME FROM:				
Donations & Legacies (note 11)	17,180	270	17,450	55,144
Charitable Activities				
Charitable trading activities	70,850	-	70,850	25,084
Other Trading Activities				
Subscriptions net of rebates	62,130	-	62,130	54,190
Rent received	400	-	400	60
Investments	2,742	142	2,884	1,100
Covid-19 Grants	9,101	-	9,101	64,005
JRS Grants	-	-	-	1,883
Other income	1,160	-	1,160	1,505
TOTAL INCOME	£163,563	£412	£163,975	£202,971
EXPENDITURE ON:				
Charitable Activities				
Trading activities – Cost of sales	33,810	-	33,810	16,780
Grants and gifts	6,272	396	6,668	17,145
Camp/Pack holiday home exp. & maintenance (incl. wages)	43,512	-	43,512	31,405
Trading Unit costs	1,184	-	1,184	2,182
Advisors expenditure	2,484	-	2,484	892
Carried forward	87,262	396	87,658	68,404

The notes on pages 9 to 15 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2021 <u>Total Funds</u> £
EXPENDITURE Continued...				
Brought forward	87,262	396	87,658	68,404
Charitable Activities continued...				
Salaries	48,945	-	48,945	43,225
Furlough wages paid	-	-	-	1,883
Printing, postage & stationery	2,147	-	2,147	1,322
Telephone, computer & website	7,212	-	7,212	9,937
Travel	1,922	-	1,922	411
Water, electricity & gas	4,686	-	4,686	1,436
Repairs, renewals & maintenance	16,504	-	16,504	10,585
Insurance	11,379	-	11,379	13,949
Professional fees	401	-	401	283
Event expenses	16,831	-	16,831	5,518
Health & safety	519	-	519	500
General administrative expenses	247	-	247	148
Bank charges	234	-	234	260
Independent Examiner's fee	2,190	-	2,190	2,154
Subscription for County Team	504	-	504	539
TOTAL EXPENDITURE	£200,983	£396	£201,379	£160,554
NET (EXPENDITURE) / INCOME	(37,420)	16	(37,404)	42,417
Loss on revaluation of property	-	-	-	-
Net movement in Funds	(37,420)	16	(37,404)	42,417
Reconciliation of Funds				
Total funds brought forward	1,268,065	17,903	1,285,968	1,243,551
Total funds carried forward	£1,230,645	£17,919	£1,248,564	£1,285,968

The notes on pages 9 to 15 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

BALANCE SHEET

31 DECEMBER 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	2	870,000	870,000
Investments	3	231,823	290,166
Total Fixed Assets		1,101,823	1,160,166
CURRENT ASSETS			
Stocks		23,158	28,986
Debtors and prepayments	4	16,332	13,563
Investments	3	38,343	30,000
Bank accounts		89,935	61,454
Cash in hand		1,222	399
Total Current Assets		168,990	134,402
Creditors – Amounts Payable within One Year	5	22,249	8,600
Net Current Assets		146,741	125,802
TOTAL NET ASSETS	7	£1,248,564	£1,285,968
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General purpose funds		649,458	681,410
Revaluation reserves		521,870	521,870
Designated fund		59,317	64,785
Restricted funds		1,230,645	1,268,065
		17,919	17,903
TOTAL CHARITY FUNDS		£1,248,564	£1,285,968

The notes on pages 9 to 15 form part of these financial statements.

Approved by Trustees on 30/10/2023 2023 and signed on their behalf.

Kirstie Pogson

TRUSTEE
Mrs K Pogson

Bridget Walker

COUNTY TREASURER
Mrs B Walker

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2017. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which offers a better rate of return.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

Government Grants

The charity received grants in respect of the operational difficulties caused by the Coronavirus pandemic which were administered and paid via the local councils in the areas where the properties are. The amounts have been credited to the profit and loss account when received.

The charity was in receipt of Government support as a result of the Covid pandemic in the form of furlough payments in respect of employees who were unable to work due to lockdown restrictions. The amounts received have been credited to the profit and loss account in the periods that the furlough amounts received correspond with salaries paid.

2. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £
Cost/valuation	
At 1 January 2022	870,000
Revaluation	-
Additions in year	-
At 31 December 2022	£870,000

The freehold properties were professionally revalued by FHP Property Consultants on 24 November 2020. The historical cost of the properties is £348,130.

3. INVESTMENTS

	<u>As at 01.01.2022</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfer</u>	<u>As at 31.12.2022</u>
	£	£	£	£	£
Fixed					
National Savings Income Bonds	251,823	-	20,000	-	231,823
	251,823	-	20,000	-	231,823
Current					
Hodge Bank June 2022	30,000	-	30,000	-	-
Hodge Bank January 2023	38,343	-	-	-	38,343
	£320,166	£-	£50,000	-	£270,166

4. DEBTORS

	2022	2021
	£	£
Other debtors	4,016	2,300
Prepayments	12,116	10,113
Payments in Advance	200	1,150
	£16,332	£13,563

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. **CREDITORS**

(Amounts payable within one year)

	2022	2021
	£	£
Trade creditors	1,888	2,186
Other creditors	2,111	1,793
Accruals	3,973	3,536
Deferred income – deposits received in advance	14,277	1,085
	<u>£22,249</u>	<u>£8,600</u>

6. MOVEMENT IN FUNDS	At 1.1.22	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.22
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	681,410	163,083	195,035	-	-	649,458
Revaluation reserves	521,870	-	-	-	-	521,870
Designated fund	64,785	480	5,948	-	-	59,317
	<u>1,268,065</u>	<u>163,563</u>	<u>200,983</u>	<u>-</u>	<u>-</u>	<u>1,230,645</u>
ii) Restricted Funds						
Pat Stafford						
Training Fund	7,287	57	145	-	-	7,199
Rita Chambers						
Outdoor Fund – County	3,288	26	-	-	-	3,314
Thomas Edward Clarke	997	8	-	-	-	1,005
Rita Chambers Outdoor						
Fund – Individual	4,191	32	225	-	-	3,998
Barbara Hanson						
Uniform Fund	522	4	26	-	-	500
Barbara Hanson Going						
Away Fund	1,618	285	-	-	-	1,903
	<u>17,903</u>	<u>412</u>	<u>396</u>	<u>-</u>	<u>-</u>	<u>17,919</u>

MOVEMENT IN FUNDS - 2021	At 1.1.21	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.21
	£	£	£	£	£	
i) Unrestricted Funds						
General Purposes	676,762	154,091	149,443	-	-	681,410
Revaluation Reserves	521,870	-	-	-	-	521,870
Designated fund	24,685	42,580	2,480	-	-	64,785

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

ii) Restricted Funds						
Pat Stafford						
Training Fund	7,287	-	-	-	-	7,287
Rita Chambers						
Outdoor Fund - County	3,288	-	-	-	-	3,288
Thomas Edward Clarke	2,018	5,000	6,021	-	-	997
Rita Chambers Outdoor						
Fund – Individual	4,191	-	-	-	-	4,191
Barbara Hanson						
Uniform Fund	522	-	-	-	-	522
Barbara Hanson Going						
Away Fund	1,618	-	-	-	-	1,618
J N Derbyshire Trust	1,310	1,300	2,610	-	-	-
	<u>20,234</u>	<u>6,300</u>	<u>8,631</u>	<u>-</u>	<u>-</u>	<u>17,903</u>

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue.

Rita Chambers Outdoor Fund

Received in 2013 to be used by the County to fund outdoor activities.

To be split as follows.

75% of the money to be used by the County Properties, subject to quotes being submitted to the Finance and staffing committee for discussion and approval.

25% of the money to support individual members who wish to take part in outdoor pursuits/events in the UK. Applications to be submitted to the Finance Committee for discussion and approval.

Thomas Clarke

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who complete a grant form requesting financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. This fund is for units who have not been away before and need financial support. They must stay at one of our properties.

Designated Fund

International Fund

This fund has been created for surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips.

Any surpluses from subsequent years will be transferred to the fund.

Sylvia Rousse Fund

Received in 2020 without restriction, the Trustees have decided to make a £200 grant available to any unit that applies. The grant can be spent on anything except subscriptions. Units may only apply once.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
	£	£	£
Fixed Assets - Tangible	870,000	-	870,000
- Investments	213,904	17,919	231,823
Current Assets	168,990	-	168,990
	<u>1,252,894</u>	<u>17,919</u>	<u>1,270,813</u>
Less: Current liabilities	22,249	-	22,249
	<u>£1,230,645</u>	<u>£17,919</u>	<u>£1,248,564</u>

ANALYSIS OF NET ASSETS BY FUND - 2021	Unrestricted	Restricted	
	<u>Fund</u>	<u>Fund</u>	<u>Total</u>
	£	£	£
Fixed Assets - Tangible	870,000	-	870,000
- Investments	272,263	17,903	290,166
Current Assets	134,402	-	134,402
	<u>1,276,665</u>	<u>17,903</u>	<u>1,294,568</u>
Less: Current liabilities	8,600	-	8,600
	<u>£1,268,065</u>	<u>£17,903</u>	<u>£1,285,968</u>

8. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES	2022	2021
Capital commitments – Authorised and Contracted	Nil	Nil
Contingent liabilities	Nil	Nil
Financial commitments	Nil	Nil

9. **STAFF COSTS**
Total remuneration (excluding Employers National Insurance Contributions) of £57,722 (2021- £53,676) was paid by the charity during the year. The average number of paid staff during the year was 7 (2021 - 7) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year..
10. **TRUSTEES EXPENSES**
During the year ended 31 December 2022 reimbursed expenses totalling £1,055 (2021 - £575) were paid to 9 (2021 – 11) Trustees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. DONATIONS RECEIVED

		Donation £	Tax to Claim £	Total £
County				
	Charities Trust	50	-	50
	John Starkey Trust	100	-	100
	JN Derbyshire	1,300	-	1,300
	Lindham Group	500	-	500
	Girlguiding Midlands	859	-	859
	Pelham Lodge	200	-	200
	Donations < £100	450	136	586
Elton				
	Easy Fundraising	45	-	45
	Recycle4charity	31	-	31
	Girlguiding UK	1,062	-	1,062
	Arnold Clark Community Foundation	1,000	-	1,000
	BBC Children in Need	8,926	-	8,926
	Donations < £100	35	-	35
Roughbreck				
	Generation Green	1,224	-	1,224
	Friends of Roughbreck	1,000	-	1,000
	Gift aid from prior year	-	5	5
Hanson House	Donations < £100	100	24	124
Shop	Donations < £100	106	27	133
Restricted	B Hanson	270	-	270
		£17,258	£192	£17,450

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association – Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association – Midlands (No. 521781).

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. GRANTS PAID

	£	
Gifts of Flowers	205	
ACE Grant	120	
Designated		
International – designated (deposits for girls Toronto ex Mexico)	3,347	
Sylvia Rousse	2,600	
Restricted		
Rita Chambers Fund	225	
Pat Stafford	145	
Barbara Hanson	26	
	£6,668	

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Edward Clarke grants (restricted) are given to units in accordance with donation given.

	2022	2021
15. OTHER COSTS		
Accountancy and professional fees	<u>£2,190</u>	<u>£2,154</u>

	2022	2021
16. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases are as follows:		
Within one year	200	200
Between one and five years	800	800
In more than five years	800	1,000
	£1,800	£2,000

17. PENSION COMMITMENTS

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £665 (2021- £641).

18. GOVERNMENT GRANTS

The charity received Government grants of £9,101 in relation to the Coronavirus pandemic and Government support via the Job Retention Scheme of £0 during the year.

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales - Charity number 503168

Accounts



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

LEMANS
CHARTERED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES:

The Trustees who served during the year ended 31 December 2021 were:

County Commissioner	Mrs K Pogson Mrs K Hunt	from August 2020 to May 2021
Assistant County Commissioners	Mrs J Bingham Mrs H Watson	from June 2021 from June 2021
Division Commissioners		
Ashfield	Mrs K Corbett	
Attenborough and Toton	Miss I Wort Vacant	to 3 October 2021 from October 2021
Beauvale	Mrs J Bingham Mrs M Turgoose	to 1 June 2021 from September 2021
Beeston and Chilwell	Miss J Ward Miss E Whitt	to 1 October 2021 from August 2021
Mansfield	Mrs H Oates	
Newark	Mrs J Woods	
Newstead	Mrs J Bentley-Housden Mrs D Jowitt	to 1 September 2021 from September 2021
Nottingham Daybrook	Mrs D Anderton	
Nottingham Forest	Ms C Don	
Nottingham Hemlock & Castle	Miss E Hogan	
Nottingham Westdale	Mrs G Dack	
Notts Fosse	Mrs S Black	
Notts Wolds	Mrs R Quick	
Ollerton	Miss R Hennell	
Retford	Mrs K Taylor	
Southwell	Miss N Wilson Mrs M Sulley	to 7 August 2021 from August 2021
Westbridgford	Mrs N Lucas Mrs C Crew	to 30 June 2021 from June 2021
Worksop	Mrs B Bury	
President	Mrs E Griffith	
Vice Presidents	Mrs P Farr Mrs S Guy – decd Mrs J Allen Mrs A Allery Mrs E Harvey Mrs J Ramsden Mrs C Leaver	Mrs J Surgey Mrs J Culley-Oliver Mrs S Pearce Mrs D Miles Mrs S Westwood Mrs P Lamb

Charity Number: 503168

Charity Offices: 16 – 18 Burton Road, Carlton, Nottingham NG4 3DF

Independent Examiner: Karen Mealand FCCA
Lemans, 29 Arboretum Street, Nottingham NG1 4JA

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY **REPORT OF THE TRUSTEES**

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 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 published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 503168).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of the Guide Association – Nottinghamshire, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today's changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2020 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Guide Association – Nottinghamshire has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The Trustees have had regard to Charity Commission guidance on public benefit.

COUNTY COMMISSIONER'S REPORT **ANNUAL REPORT 2021**

As we started 2021, we found ourselves still under Covid restrictions and in a mini lockdown. Many Guiding units were continuing to meet on zoom and delivering activity packs so that our members were able to enjoy guiding opportunities. As Covid restrictions began to ease, units were able to start meeting outdoors in parks, school playgrounds, local campsites, and public spaces. To encourage Divisions to return to face to face guiding the County provided grants for Division events.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

2021 saw a further change in the role of County Commissioner, Kayleigh and Myself ended our term in May. Due to the ongoing Covid situation I decided to apply for the role for a further term in the hopes to get Guiding in Nottinghamshire back fully active and thriving. Our membership numbers had declined, County growth became our priority. I was able to appoint two Assistant County Commissioners and we started planning for the future. June, Heather, and I were looking forward to the start of our 5-year term, we started to put plans in place for our strategy weekend but unfortunately this had to be delayed until 2022 due to the ongoing uncertainty of Covid.

We were able to start meeting indoors again from September and we were able to reopen our properties. Bookings were slow but these started to increase as the months continued and Covid started to settle. Face masks and risk assessments became the normal procedure for weekly meetings and activities.

We were able to end our SLT meetings and resume committee meetings at our three properties, we started to meet face to face for our Exec meetings. We started planning large scale events again. We were able to hold our County awards in November this time we were together in person, and this was a lovely experience which was much overdue. Our membership numbers continued to fluctuate but by the end of the year we were seeing a steady increase which was reassuring.

Kirstie Pogson

Kirstie Pogson
County Commissioner

COUNTY TREASURER'S FINANCIAL REVIEW

Girlguiding Nottinghamshire County is heavily reliant on its main income from subscriptions.

Not surprisingly, membership fell by 2,473 this year to 5,419. We also reduced the subscriptions by £1.50 so as to help the units who were struggling to pay due to Covid-19. In making this decision we took into account the amount of Covid-19 grants received. This resulted in a reduction of £36,568 in subscription income.

The report shows a surplus of £42,417 (2020 £76,367).

As usual we are grateful to those who have donated this year including JN Derbyshire Trust Charity and Thomas Edward Clarke Trust. Both of these donations have been distributed according to their wishes. We also received £42,943 bequeathed to us by Sylvia Rousse which has been allocated for units to claim up to £200 to help with trips or purchase equipment.

Grants in respect of Covid-19 were also received from Gedling Borough Council, Rushcliffe Borough Council and Bassetlaw District Council.

A full list of all donations and grants received can be found in note 11 of the accounts.

This year we received £1,525 which was collected in memory of Joan Plaskitt, this money along with money received from the Covid-19 grants was used to purchase three defibrillators for our properties.

The shop continued to be online only until September when it reopened, but continued to offer click and collect as well. The shop still managed to make a profit of £3,450 (2020 £2,634).

The three camping / pack holiday properties stayed closed until September when two of them were reopened. Again, income was considerably lower than in previous years.

Net expenditure on the three properties were Hanson House (£1,879), Elton (£4,139) and Roughbreck £5,662. These figures are net of the Covid-19 grants from the respective local councils.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

We cannot ignore the impact that the Coronavirus has had on Girlguiding Nottinghamshire and we are all disappointed that activities, trips, camps etc have all had to be curtailed and cancelled. This of course has meant that income levels in the current year will be reduced although all available grants and reliefs have been claimed.

However, Girlguiding Nottinghamshire remains in sound financial shape. The Finance and Staffing Committee and ultimately the Trustees remain conscious of the need to operate effectively and efficiently and that now that the Covid-19 grants have come to an end we need to increase our membership and/or subscriptions to allow us to progress the aims and objectives of Girlguiding Nottinghamshire.

Bridget Walker

Bridget Walker MAAT
County Treasurer

RESERVES POLICY

The Trustees believe The Guide Association – Nottinghamshire County needs unrestricted funds to provide the following: -

- to provide funds to support projects, training and events for members of Girlguiding within our county.
- to cover administration and training costs, which allow the charity to function.
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned by the charity.

The Trustees consider it prudent, that unrestricted reserves should be sufficient: -

- to avoid the necessity of selling assets held for the charity's use.
- to cover a minimum of one year's administration, fundraising and training costs.
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The Trustees monitor the level of reserves and review the reserves position annually as part of the accounts approval process and take appropriate action to maintain the reserves, when necessary, throughout the year.

TRUSTEES INDUCTION AND TRAINING

The Trustees of The Guide Association – Nottinghamshire comprise of the County Commissioner, appointed by the Region Chief Commissioner, the Assistant Commissioner(s) appointed by the County Commissioner and the Division Commissioners who are appointed by the County Commissioner after consultation with the leaders in their Division. All have a term of office of 5 years.

Trustees as part of the induction process are recommended to read the essential trustee resource from the Charities Commission available via a link on the Girlguiding UK website or the gov.uk website and they are supported by a designated experienced County Commissioner or Assistant County Commissioner.

Details of the new trustees' responsibilities are clearly set out in extensive guidance which is available on the Girlguiding UK website.

RISK REVIEW (Risk Register)

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

COVID-19

The Trustees have considered the impact of the Covid-19 pandemic and are happy that all financial obligations can be met from the current funds available and future income.

INVESTMENT POLICY

The investments of the Guide Association – Nottinghamshire County are reviewed regularly throughout the year by the Finance and Staffing Committee. Future financial commitments are taken into consideration and any surplus funds, along with any maturing investments, are reinvested. Interest rates are reviewed and compared against other rates before reinvesting. We only invest in fixed rate investments so as to minimise risk of loss. All decisions are taken jointly by the members of the Finance and Staffing Committee, are done in good faith and are ratified by the Trustees.

Kirstie Pogson

On behalf of the Trustees

Mrs K Pogson

24th September 2022

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the "Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

K Mealand

Karen Mealand FCCA
Lemans
Chartered Accountants
29 Arboretum Street
Nottingham
NG1 4JA

Dated: 29 September 2022

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> £	<u>2020 Total Funds</u> £
INCOME FROM:				
Donations & Legacies (note 11)	48,844	6,300	55,144	13,082
Charitable Activities				
Charitable trading activities	25,084	-	25,084	22,620
Other Trading Activities				
Subscriptions net of rebates	54,190	-	54,190	90,758
Rent received	60	-	60	250
Investments	1,100	-	1,100	2,659
Covid-19 Grants	64,005	-	64,005	67,966
JRS Grants	1,883	-	1,883	3,646
Other income	1,505	-	1,505	1,155
TOTAL INCOME	£196,671	£6,300	£202,971	£202,136
EXPENDITURE ON:				
Charitable Activities				
Trading activities – Cost of sales	16,780	-	16,780	16,168
Grants and gifts	8,514	8,631	17,145	5,893
Camp/Pack holiday home exp. & maintenance (incl. wages)	31,405	-	31,405	24,100
Trading Unit costs	2,182	-	2,182	(511)
Advisors expenditure	892	-	892	1,240
Carried forward	59,773	8,631	68,404	46,890

The notes on pages 10 to 16 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2020 <u>Total Funds</u> £
EXPENDITURE Continued...				
Brought forward	59,773	8,631	68,404	46,890
Charitable Activities continued...				
Salaries	43,225	-	43,225	42,495
Furlough wages paid	1,883	-	1,883	4,589
Printing, postage & stationery	1,322	-	1,322	1,235
Telephone, computer & website	9,937	-	9,937	6,293
Travel	411	-	411	604
Water, electricity & gas	1,436	-	1,436	(1,730)
Repairs, renewals & maintenance	10,585	-	10,585	6,438
Insurance	13,949	-	13,949	11,838
Property valuation fees	-	-	-	3,180
Professional fees	283	-	283	631
Event expenses	5,518	-	5,518	3
Health & safety	500	-	500	376
General administrative expenses	148	-	148	602
Bank charges	260	-	260	261
Independent Examiner's fee	2,154	-	2,154	2,064
Subscription for County Team	539	-	539	-
TOTAL EXPENDITURE	£151,923	£8,631	£160,554	£125,769
NET INCOME	44,748	(2,331)	42,417	76,367
Loss on revaluation of property	-	-	-	(280,000)
Net movement in Funds	44,748	(2,331)	42,417	(203,633)
Reconciliation of Funds				
Total funds brought forward	1,223,317	20,234	1,243,551	1,447,184
Total funds carried forward	£1,268,065	£17,903	£1,285,968	£1,243,551

The notes on pages 10 to 16 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

BALANCE SHEET

31 DECEMBER 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	2	870,000	870,000
Investments	3	290,166	250,166
Total Fixed Assets		1,160,166	1,120,166
CURRENT ASSETS			
Stocks		28,986	33,671
Debtors and prepayments	4	13,563	33,600
Investments	3	30,000	17,000
Bank accounts		61,454	62,319
Cash in hand		399	699
Total Current Assets		134,402	147,289
Creditors – Amounts Payable within One Year	5	8,600	23,904
Net Current Assets		125,802	123,385
TOTAL NET ASSETS	7	£1,285,968	£1,243,551
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General purpose funds		681,410	676,762
Revaluation reserves		521,870	521,870
Designated fund		64,785	24,685
		1,268,065	1,223,317
Restricted funds		17,903	20,234
TOTAL CHARITY FUNDS		£1,285,968	£1,243,551

The notes on pages 10 to 16 form part of these financial statements.

Approved by Trustees on 24th September 2022 and signed on their behalf.

Kirstie Pogson

Bridget Walker

TRUSTEE
Mrs K Pogson

COUNTY TREASURER
Mrs B Walker

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2017. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which offers a better rate of return.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

Government Grants

The charity received grants in respect of the operational difficulties caused by the Coronavirus pandemic which were administered and paid via the local councils in the areas where the properties are. The amounts have been credited to the profit and loss account when received.

The charity was in receipt of Government support as a result of the Covid pandemic in the form of furlough payments in respect of employees who were unable to work due to lockdown restrictions. The amounts received have been credited to the profit and loss account in the periods that the furlough amounts received correspond with salaries paid.

2. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £
Cost/valuation	
At 1 January 2021	870,000
Revaluation	-
Additions in year	-
At 31 December 2021	£870,000

The freehold properties were professionally revalued by FHP Property Consultants on 24 November 2020. The historical cost of the properties is £348,130.

3. INVESTMENTS

	<u>As at 01.01.2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfer</u>	<u>As at 31.12.2021</u>
	£	£	£	£	£
Fixed					
Hodge Bank June 2022	30,000	-	-	(30,000)	-
Hodge Bank January 2023	38,343	-	-	-	38,343
National Savings Income Bonds	181,823	70,000	-	-	251,823
	250,166	70,000	-	(30,000)	290,166
Current					
Hodge Bank November 2021	17,000	-	(17,000)		-
Hodge Bank June 2022	-	-		30,000	30,000
	£267,166	£70,000	(£17,000)	£ -	£320,166

4. DEBTORS

	2021 £	2020 £
Other debtors	2,300	20,996
Prepayments	10,113	12,404
Payments in Advance	1,150	200
	£13,563	£33,600

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. **CREDITORS**

(Amounts payable within one year)

	2021	2020
	£	£
Trade creditors	2,186	421
Other creditors	1,793	19,709
Accruals	3,536	2,869
Deferred income – deposits received in advance	1,085	905
	<u>£8,600</u>	<u>£23,904</u>

6. **MOVEMENT IN FUNDS**

	At 1.1.21	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.21
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	676,762	154,091	149,443	-	-	681,410
Revaluation reserves	521,870	-	-	-	-	521,870
Designated fund	24,685	42,580	2,480	-	-	64,785
	<u>1,223,317</u>	<u>196,671</u>	<u>151,923</u>	<u>-</u>	<u>-</u>	<u>1,268,065</u>
ii) Restricted Funds						
Pat Stafford						
Training Fund	7,287	-	-	-	-	7,287
Rita Chambers						
Outdoor Fund – County	3,288	-	-	-	-	3,288
Thomas Edward Clarke	2,018	5,000	6,021	-	-	997
Rita Chambers Outdoor						
Fund – Individual	4,191	-	-	-	-	4,191
Barbara Hanson						
Uniform Fund	522	-	-	-	-	522
Barbara Hanson Going						
Away Fund	1,618	-	-	-	-	1,618
JN Derbyshire Trust	1,310	1,300	2,610	-	-	-
	<u>20,234</u>	<u>6,300</u>	<u>8,631</u>	<u>-</u>	<u>-</u>	<u>17,903</u>

MOVEMENT IN FUNDS - 2020

	At 1.1.20	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.20
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	610,158	188,968	121,380	-	(984)	676,762
Revaluation Reserves	801,870	-	-	(280,000)	-	521,870
Designated fund	14,400	9,601	300	-	984	24,685

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

ii) Restricted Funds						
Pat Stafford						
Training Fund	7,207	80	-	-	-	7,287
Rita Chambers						
Outdoor Fund - County	7,247	80	4,039	-	-	3,288
Thomas Edward Clarke	-	2,018	-	-	-	2,018
Rita Chambers Outdoor						
Fund – Individual	4,195	46	50	-	-	4,191
Barbara Hanson						
Uniform Fund	507	15	-	-	-	522
Barbara Hanson Going						
Away Fund	1,600	18	-	-	-	1,618
J N Derbyshire Trust	-	1,310	-	-	-	1,310
	<u>20,756</u>	<u>3,567</u>	<u>4,089</u>	<u>-</u>	<u>-</u>	<u>20,234</u>

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue.

Rita Chambers Outdoor Fund

Received in 2013 to be used by the County to fund outdoor activities.

To be split as follows.

75% of the money to be used by the County Properties, subject to quotes being submitted to the Finance and staffing committee for discussion and approval.

25% of the money to support individual members who wish to take part in outdoor pursuits/events in the UK. Applications to be submitted to the Finance Committee for discussion and approval.

Thomas Clarke

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who complete a grant form requesting financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. This fund is for units who have not been away before and need financial support. They must stay at one of our properties.

JN Derbyshire

This is an annual grant we receive and usually has to be spent within the year. However, due to the pandemic we were unable to utilise this grant and so the trustees of JN Derbyshire agreed that expenditure could be deferred to 2021. The funds have been distributed to the divisions who applied for a grant towards their Getting Back to Guiding event.

Designated Fund

International Fund

This fund has been created for surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips.

Any surpluses from subsequent years will be transferred to the fund.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Sylvia Rousse Fund

Received in 2020 without restriction, the Trustees have decided to make a £200 grant available to any unit that applies. The grant can be spent on anything except subscriptions. Units may only apply once.

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted Fund £	Restricted Fund £	Total £
Fixed Assets - Tangible	870,000	-	870,000
- Investments	272,263	17,903	290,166
Current Assets	134,402	-	134,402
	<u>1,276,665</u>	<u>17,903</u>	<u>1,294,568</u>
Less: Current liabilities	8,600	-	8,600
	<u>£1,268,065</u>	<u>£17,903</u>	<u>£1,285,968</u>

ANALYSIS OF NET ASSETS BY FUND - 2020	Unrestricted Fund £	Restricted Fund £	Total £
Fixed Assets - Tangible	870,000	-	870,000
- Investments	229,932	20,234	250,166
Current Assets	147,289	-	147,289
	<u>1,247,221</u>	<u>20,234</u>	<u>1,267,455</u>
Less: Current liabilities	23,904	-	23,904
	<u>£1,223,317</u>	<u>£20,234</u>	<u>£1,243,551</u>

8. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES	2021	2020
Capital commitments – Authorised and Contracted	Nil	Nil
Contingent liabilities	Nil	Nil
Financial commitments	12,554	Nil

9. **STAFF COSTS**

Total remuneration (excluding Employers National Insurance Contributions) of £53,676 (2020- £51,620) was paid by the charity during the year. The average number of paid staff during the year was 7 (2020 - 7) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year. No employee earned more than £60,000.

10. **TRUSTEES EXPENSES**

During the year ended 31 December 2021 reimbursed expenses totalling £575 (2020 - £575) were paid to 12 (2020 – 12) Trustees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. DONATIONS RECEIVED

		Donation £	Tax to Claim £	Total £
County				
	Charities Trust	398	-	398
	Starkey Trust	100	-	100
	S Guy	100	-	100
	J Allen	100	38	138
	In memory of J Plaskitt	1,525	25	1,550
	Donations < £100	296	37	333
	Easy Fundraising	35	-	35
	Sylvia Rousse	42,943	-	42,943
Designated	Donations refunded re cancelled international trip	(363)	-	(363)
Elton	Easy Fundraising	49	-	49
	Recycle4charity	7	-	7
	JN Derbyshire	2,000	-	2,000
Hanson House	Donations < £100	33	7	40
Shop	Cooperative Bank	1,500	-	1,500
	Donations < £100	14	-	14
Restricted	Thomas Edward Clarke	5,000	-	5,000
	JN Derbyshire Charity	1,300	-	1,300
		<u>£55,037</u>	<u>£107</u>	<u>£55,144</u>

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association – Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association – Midlands (No. 521781).

14. GRANTS PAID

	£
Thank you postcards and badges	2,085
International grants	2,480
Gifts of flowers	217
Let's Get Going Expenditure	6,262
Thomas Edward Clarke grant	6,021
Gifts to Kayleigh Hunt and Kirstie Pogson end of CC roles	80
	<u>17,145</u>

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Edward Clarke grants (restricted) are given to units in accordance with donation given.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
15. OTHER COSTS		
Accountancy and professional fees	<u>£2,154</u>	<u>£2,064</u>

	2021	2020
16. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases are as follows:		
Within one year	200	200
Between one and five years	800	800
In more than five years	1,000	1,200
	£2,000	£2,200

17. **PENSION COMMITMENTS**

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £641 (2020- £627).

18. **GOVERNMENT GRANTS**

The charity received Government grants of £64,005 in relation to the Coronavirus pandemic and Government support via the Job Retention Scheme of £1,883 during the year.

THE GUIDE ASSOCIATION - NOTTINGHAMSHIRE COUNTY

England & Wales - Charity number 503168

Accounts



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

LEMANS
CHARTERED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES:

The Trustees who served during the year ended 31 December 2020 were:

County Commissioner	Mrs J Brocklehurst Mrs K Pogson Mrs K Hunt	to July 2020 from August 2020 from August 2020 to May 2021
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Assistant County Commissioners	Mrs K Pogson Mrs K Hunt Mrs J Bingham Mrs H Watson	to July 2020 to July 2020 from June 2021 from June 2021
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Division Commissioners

Ashfield	Mrs C Willis	to August 2020
	Mrs K Corbett	from September 2020
Attenborough and Toton	Miss I Wort	
Beauvale	Miss V Stanton	to August 2020
	Mrs J Bingham	from September 2020
Beeston and Chilwell	Miss J Ward	
Mansfield	Mrs H Oates	
Newark	Mrs J Woods	
Newstead	Mrs J Bentley-Housden	
Nottingham Daybrook	Mrs D Anderton	
Nottingham Forest	Mrs A Thomas	to August 2020
	Ms C Don	from September 2020
Nottingham Hemlock & Castle	Miss E Hogan	
Nottingham Westdale	Mrs G Dack	
Notts Fosse	Mrs S Black	
Notts Wolds	Mrs R Quick	
Ollerton	Miss J Hind	to June 2020
	Miss R Hennell	from July 2020
Retford	Mrs C Cheetham	to April 2020
	Mrs K Taylor	from May 2020
Southwell	Miss N Wilson	
Westbridgford	Mrs N Lucas	
Worksop	Mrs H Stuckey	to August 2020
	Mrs B Bury	from September 2020

President	Mrs E Griffith
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Vice Presidents	Mrs P Farr	Mrs J Surgey
	Mrs S Guy	Mrs J Culley-Oliver
	Mrs J Allen	Mrs S Pearce
	Mrs A Allery	Mrs D Miles
	Mrs E Harvey	Mrs S Westwood
	Mrs J Ramsden	Mrs P Lamb
	Mrs C Leaver	

Charity Number:	503168
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Charity Offices:	16 – 18 Burton Road, Carlton, Nottingham NG4 3DF
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Independent Examiner:	Karen Mealand FCCA Lemans, 29 Arboretum Street, Nottingham NG1 4JA
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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY REPORT OF THE TRUSTEES

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 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 published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 503168).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of The Guide Association – Nottinghamshire County, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today's changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2020 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Guide Association – Nottinghamshire has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The Trustees have had regard to Charity Commission guidance on public benefit.

COUNTY COMMISSIONER'S REPORT ANNUAL REPORT 2020

As we started 2020, I was very mindful that my appointment was passing quickly as the County Commissioner for Girlguiding Nottinghamshire. With just over a year left I had one ambition to leave Girlguiding Nottinghamshire in the best possible place it can be to move forward with the next 5 years.

Myself and my Assistants had three priorities:

- To grow Girlguiding Nottinghamshire and launch the #teamnotts approach to growth (we will need each other to do this!)
- To ensure we are all delivering safe guiding by making sure we are compliant with both Safe Space and First Response training
- To widen opportunities for international experiences

In February we were excited to launch our recruitment for the next MegaMoot, a fantastic joint camp for Scouting and Guiding in Nottinghamshire which will take place over the weekend of the 29 April – 2 May 2022 at Walesby Forest. We were also looking forward to our County Training weekend, County Day, International adventures to Mexico 2020 and our INTEX selection weekend for adventures in 2022.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

This was followed by a wonderful event where over 1000 Nottinghamshire girls and leaders joined others across the Midlands at the NEC in Birmingham to celebrate Thinking Day. Celebrate 2020 was an amazing day and great to celebrate together in a fun and exciting way.

In March Girlguiding Nottinghamshire took over a number of Parkruns. This was part of Girlguiding Midlands taking over parkruns across the region. Our members joined in by running the event, cheering on the runners and volunteering as marshals.

Then on Tuesday 17th March 2020 the UK Government announced the need for social clubs to stop meeting to reduce the spread of a new virus called Covid-19. This announcement was quickly followed by Girlguiding UK stating that all unit meetings, activities, trainings and events that take place face to face must cease with immediate effect and until further notice. The World Health Organisation announced that Covid-19 is a pandemic.

In response to the global pandemic Girlguiding Nottinghamshire established a senior leadership team (SLT) a sub-committee of Girlguiding Nottinghamshire Executive. The SLT was established to take on the functions of all Girlguiding Nottinghamshire's sub-committees during this pandemic and period of closure. The SLT oversaw the functions of the following committees:

- Finance and staffing
- Properties
- Office
- Communication and voice
- Shop
- Awards

The SLT was established for three priorities:

1. To ensure stability in the day to day running of the charity
2. To support and offer guidance to our paid employees and our volunteers
3. To maintain communication channels during the period of close down

The SLT was and still is directly accountable to the County Executive Committee of Girlguiding Nottinghamshire. The SLT ensured that Girlguiding policies and principles were followed at all times.

The SLT function is to:

- Consider matters deemed urgent during this period of closure in relation to the following:-
 - The Girlguiding Midlands Region executive committee
 - The division executive committees
 - The county commissioner and members of the county committee
 - Girlguiding Nottinghamshire advisers and coordinators
 - The sub committees of the county committee as outlines above
 - Members of Girlguiding Nottinghamshire
- Act as a channel of communication between the division executive committees and the executive committee of Girlguiding Midlands Region.
- Monitor the finances of Girlguiding Nottinghamshire and to ensure that proper records of accounts are kept in accordance with the provisions of the Charities Act.
- Ensure that the buildings, land, equipment and heritage belonging to or leased to Girlguiding Nottinghamshire are maintained effectively.
- Administer for the county committee all funds, securities and other assets belonging to Girlguiding Nottinghamshire.
- Monitor and support the terms and conditions of any paid employees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

Whilst usual meetings were not possible Girlguiding, as it always does, adapted with new ways of keeping activities and challenges live for the girls. There were lots of lovely, good news stories, girls continuing with their badge work from home and keeping active with adventures at home. Units started to explore the opportunities of delivering meetings virtually using platforms such as Zoom, GoToMeetings and Teams.

Girlguiding Nottinghamshire is immensely proud of all of our key workers who continue to support everyone during this time. As a gesture of thanks we developed a Thank You Video. This video had contributions from all sections of our organisation and the Trefoil Guild. Our members thanked our amazing NHS key workers, teachers and parents.

Then in May I was invited to take up the role as Deputy Chief Commissioner for the Midlands. The role was to bring new challenges and opportunities. Stepping down as the County Commissioner is something I did not do easily but I know the County was going to be in fantastic hands of my two deputies who agreed to step up as a role share.

In July one of our campsites was due to have a 90th birthday celebration. Elton is one of Girlguiding Nottinghamshire's County properties located in Orston. In celebration a fun day for all sections and an overnight camp for Guides and Rangers was planned. Unfortunately, this had to be cancelled due to the pandemic. This did not stop Girlguiding Nottinghamshire from celebrating in their own way by having a 'Stay at home' camp. A wonderful weekend of activities reaching out to our members and raising funds for a local charity in Newark.

31st July – County Commissioner role completed.

Jackie Brocklehurst

Deputy Chief Commissioner Midlands / Former County Commissioner (Nottinghamshire)

As lockdown eased in August, some of our units took the opportunity to meet outside over the summer months. Our properties remained closed during this period, however efforts have been made and plans put in place to ensure that all our priorities were made Covid safe ready for when we are able to return. As we entered a second lockdown in November, our volunteers continued to meet with their units via Zoom during the winter term, offering girls a variety of programme activities and badges.

In November we launched a Virtual Christmas Challenge badge for members of all ages, with lots of festive and fun activities. In December we held a social event for our adults, inviting leaders, volunteers and our Trefoil Guild to give them a chance to get together for a quiz and carols led by members of our singing circle. This was a first for us on Zoom and over 50 people attended. Joint County Commissioner, Kirstie, visited 22 units over the Christmas period, visiting nearly 300 members of all ages from Rainbows to our Trefoil Guild.

Unfortunately, due to the ongoing Covid restrictions we made the decision to postpone Mega Moot 2022, our joint event with Nottinghamshire Scouts. The main reason being that both organisations agreed that our priority should be returning Scouting and Girlguiding to normal as quickly and safely as we can following the pandemic. While this was disappointing, we are committed to running another event in the future when it is safe to do so.

Likewise, we made the decision to postpone our county awards afternoon, which celebrates the achievements of members across the county. This annual event is usually held in October, however due to restrictions it was unable to go ahead. We held a virtual event in May 2021 with everyone receiving an afternoon tea to eat during the event.

Kayleigh Hunt

County Commissioner

COUNTY TREASURER'S FINANCIAL REVIEW

We are grateful to those who have donated this year including JN Derbyshire Trust Charity and Thomas Edward Clarke Trust. The funds from both of these have been invested with NS&I until we are able to distribute the funds. Grants in respect of Covid-19 were also received from Gedling Borough Council, Rushcliffe Borough Council and Bassetlaw District Council.

A full list of all donations and grants received can be found in note 11 of the accounts.

Girlguiding Nottinghamshire County is heavily reliant on its main income from subscriptions.

Disappointingly membership fell by 153 this year to 7,892 however the cost of subscriptions increased by 40p to £11.50 and therefore overall income in that respect showed an increase of £1,459 or 1.6%. The report shows a surplus of £76,367 (2019 deficit £24,265)

We contributed, from Rita Chambers Outdoor Fund, towards the cost of travel of each Division to visit the NEC in February for Celebrate.

With exception of the above, due to the pandemic no other events took place this year and the international trip planned to go to Mexico had to be cancelled.

The shop opened normally for the first three months of the year and then became online ordering for badges only.

After contacting the electricity company quite a few times this year they finally agreed that they had been overcharging us and the figures in the accounts reflect the refund arising.

The three camping / pack holiday properties were all closed from the end of March and so income was considerably lower than last year.

Net income on the three properties were Hanson House £516, Elton £1,025 and Roughbreck £8,228. These figures are after crediting the Covid-19 grants from the respective local councils.

Finally, the properties were revalued in line with our 3 yearly policy. We used a new valuer this year and he reduced all the values as he felt that the previous values were too high. The Trustees have approved the use of the lower figures.

We cannot ignore the impact that the Coronavirus has had on Girlguiding Nottinghamshire and we are all disappointed that activities, trips, camps etc. have all had to be curtailed and cancelled. This of course has meant that income levels in the current year will be reduced although all available grants and reliefs have been claimed.

However, Girlguiding Nottinghamshire remains in sound financial shape. The Finance and Staffing Committee and ultimately the Trustees remain conscious of the need to operate effectively and efficiently to both enhance the funds and more importantly to use and allocate them to progress the aims and objectives of Girlguiding Nottinghamshire.

Bridget Walker MAAT
County Treasurer

RESERVES POLICY

The Trustees believe The Guide Association – Nottinghamshire needs unrestricted funds to provide the following: -

- to provide funds to support projects, training and events for members of Girlguiding within our county.
- to cover administration, fundraising and training costs, which allow the charity to function.
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned / leased by the charity.

The Trustees consider it prudent, that unrestricted reserves should be sufficient: -

- to avoid the necessity of selling assets held for the charity's use.
- to cover a minimum of one year's administration, fundraising and training costs.
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The Trustees monitor the level of reserves and review the reserves position annually as part of the accounts approval process and take appropriate action to maintain the reserves, when necessary, throughout the year.

TRUSTEES INDUCTION AND TRAINING

The Trustees of The Guide Association – Nottinghamshire comprise of the County Commissioner, appointed by the Region Chief Commissioner, the Assistant Commissioner(s) appointed by the County Commissioner and the Division Commissioners who are appointed by the County Commissioner after consultation with the leaders in their Division. All have a term of office of 5 years.

Trustees, as part of the induction process, are assigned a mentor experienced in all aspects of Girlguiding and are further supported by a designated and experienced County Commissioner or Assistant County Commissioner.

New Trustees of the Charity are required to attend training sessions designed to detail their responsibilities and further support is available by way of extensive guidance on the Girlguiding website.

RISK REVIEW (Risk Register)

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COVID-19

The Trustees have considered the impact of the Covid-19 pandemic and are happy that all financial obligations can be met from the current funds available and future income.

INVESTMENT POLICY

The investments of the Guide Association – Nottinghamshire are reviewed regularly throughout the year by the Finance and Staffing Committee. Future financial commitments are taken into consideration and any surplus funds, along with any maturing investments, are reinvested. Interest rates are reviewed and compared against other rates before reinvesting. We only invest in fixed rate investments so as to minimise risk of loss. All decisions are taken jointly by the members of the Finance and Staffing Committee, are done in good faith and are ratified by the Trustees.

Kirstie Pogson

.....
On behalf of the Trustees

Mrs K Pogson
6 July 2021

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER’S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity’s Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the “Act”).

I report in respect of my examination of the charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner’s Statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Karen Mealand FCCA
Lemans
Chartered Accountants
29 Arboretum Street
Nottingham
NG1 4JA

Dated: 2021

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2019 <u>Total Funds</u> £
INCOME FROM:				
Donations & Legacies (note 11)	9,773	3,309	13,082	14,031
Charitable Activities				
Charitable trading activities	22,620	-	22,620	157,159
Other Trading Activities				
Subscriptions net of rebates	90,758	-	90,758	89,300
Rent received	250	-	250	160
Investments	2,401	258	2,659	2,913
Covid-19 Grants	67,966	-	67,966	-
JRS Grants	3,646	-	3,646	-
Other income	1,155	-	1,155	2,698
TOTAL INCOME	£198,569	£3,567	£202,136	£266,261
 EXPENDITURE ON:				
Charitable Activities				
Trading activities – Cost of sales	16,168	-	16,168	133,865
Grants and gifts	1,804	4,089	5,893	9,562
Camp/Pack holiday home exp. & maintenance (incl. wages)	24,100	-	24,100	38,543
Trading Unit costs	(511)	-	(511)	8,783
Advisors expenditure	1,240	-	1,240	13,717
Carried forward	42,801	4,089	46,890	204,470

The notes on pages 11 to 17 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> £	2019 <u>Total Funds</u> £
EXPENDITURE Continued...				
Brought forward	42,801	4,089	46,890	204,470
Charitable Activities continued...				
Salaries	42,495	-	42,495	39,408
Furlough wages paid	4,589	-	4,589	-
Printing, postage & stationery	1,235	-	1,235	1,431
Telephone, computer & website	6,293	-	6,293	9,596
Travel	604	-	604	2,442
Water, electricity & gas	(1,730)	-	(1,730)	5,845
Repairs, renewals & maintenance	6,438	-	6,438	5,160
Insurance	11,838	-	11,838	11,411
Property valuation fees	3,180	-	3,180	-
Professional fees	631	-	631	360
Event expenses	3	-	3	5,612
Health & safety	376	-	376	500
Leadership scheme	-	-	-	419
General administrative expenses	602	-	602	1,025
Bank charges	261	-	261	350
Gang Show	-	-	-	503
Independent Examiner's fee	2,064	-	2,064	1,994
TOTAL EXPENDITURE	£121,680	£4,089	£125,769	£290,526
NET (EXPENDITURE)	76,889	(522)	76,367	(24,265)
Transfers between funds	-	-	-	-
Loss on revaluation of property	(280,000)	-	(280,000)	-
Net movement in Funds	(203,111)	(522)	(203,633)	(24,265)
Reconciliation of Funds				
Total funds brought forward	1,426,428	20,756	1,447,184	1,471,449
Total funds carried forward	£1,223,317	£20,234	£1,243,551	£1,447,184

The notes on pages 11 to 17 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

BALANCE SHEET

31 DECEMBER 2020

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
		£	£
FIXED ASSETS			
Tangible Fixed Assets	2	870,000	1,150,000
Investments	3	250,166	209,638
Total Fixed Assets		1,120,166	1,359,638
CURRENT ASSETS			
Stocks		33,671	27,776
Debtors and prepayments	4	33,600	12,079
Investments	3	17,000	-
Bank accounts		62,319	59,575
Cash in hand		699	735
Total Current Assets		147,289	100,165
Creditors – Amounts Payable within One Year	5	23,904	12,619
Net Current Assets		123,385	87,546
TOTAL NET ASSETS	7	£1,243,551	£1,447,184
THE FUNDS OF THE CHARITY			
Unrestricted Funds			
General purpose funds		676,762	610,158
Revaluation reserves		521,870	801,870
Designated fund		24,685	14,400
Restricted funds		1,223,317	1,426,428
		20,234	20,756
TOTAL CHARITY FUNDS		£1,243,551	£1,447,184

The notes on pages 11 to 17 form part of these financial statements.

Approved by Trustees on 6 July 2021 and signed on their behalf.

Kirstie Pogson

BA Walker

TRUSTEE
Mrs K Pogson

COUNTY TREASURER
Mrs B Walker

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and 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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2017. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which usually offers a better rate of return than a standard bank account.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

Government Grants

The charity received grants in respect of the operational difficulties caused by the Coronavirus pandemic which were administered and paid via the local councils in the areas where the properties are. The amounts have been credited to the profit and loss account when received.

The charity was in receipt of Government support as a result of the Covid pandemic in the form of furlough payments in respect of employees who were unable to work due to lockdown restrictions. The amounts received have been credited to the profit and loss account in the periods that the furlough amounts received correspond with salaries paid.

2. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £
Cost/valuation	
At 1 January 2020	1,150,000
Revaluation	(280,000)
Additions in year	-
At 31 December 2020	£870,000

The freehold properties were professionally revalued by FHP Property Consultants on 24 November 2020. The historical cost of the properties is £348,130.

3. INVESTMENTS

	<u>As at 01.01.2020</u>	<u>Additions net</u>	<u>Disposals</u>	<u>As at 31.12.2020</u>
	£	£	£	£
Fixed				
Hodge Bank June 2022	-	30,000	-	30,000
Hodge Bank January 2023	-	38,343	-	38,343
Hodge Bank June 2020	30,000	-	30,000	-
Hodge Bank January 2020	37,815	528	38,343	-
National Savings Income Bonds	141,823	40,000	-	181,823
	209,638	108,871	68,343	250,166
Current				
Hodge Bank November 2021	-	17,000	-	17,000
	£209,638	£125,871	£68,343	£267,166

4. DEBTORS

	2020 £	2019 £
Other debtors	20,996	576
Prepayments	12,404	9,708
Payments in Advance	200	1,795
	£33,600	£12,079

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. **CREDITORS**

(Amounts payable within one year)

	2020	2019
	£	£
Trade creditors	421	869
Other creditors	19,709	5,866
Accruals	2,869	4,899
Deferred income – deposits received in advance	905	985
	<u>£23,904</u>	<u>£12,619</u>

6. **MOVEMENT IN FUNDS**

	At 1.1.20	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.20
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	610,158	188,968	121,380	-	(984)	676,762
Revaluation reserves	801,870	-	-	(280,000)	-	521,870
Designated fund	14,400	9,601	300	-	984	24,685
	<u>1,426,428</u>	<u>198,569</u>	<u>121,680</u>	<u>(280,000)</u>	<u>-</u>	<u>1,223,317</u>
ii) Restricted Funds						
Pat Stafford						
Training Fund	7,207	80	-	-	-	7,287
Rita Chambers						
Outdoor Fund – County	7,247	80	4,039	-	-	3,288
Thomas Edward Clarke	-	2,018	-	-	-	2,018
Rita Chambers Outdoor						
Fund – Individual	4,195	46	50	-	-	4,191
Barbara Hanson						
Uniform Fund	507	15	-	-	-	522
Barbara Hanson Going						
Away Fund	1,600	18	-	-	-	1,618
JN Derbyshire Trust	-	1,310	-	-	-	1,310
	<u>20,756</u>	<u>3,567</u>	<u>4,089</u>	<u>-</u>	<u>-</u>	<u>20,234</u>

MOVEMENT IN FUNDS - 2019

	At 1.1.19	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.19
	£	£	£	£	£	£
i) Unrestricted Funds						
General Purposes	648,900	261,930	286,272	-	(14,400)	610,158
Revaluation Reserves	801,870	-	-	-	-	801,870
Designated fund	-	-	-	-	14,400	14,400
	<u>648,900</u>	<u>261,930</u>	<u>286,272</u>	<u>-</u>	<u>14,400</u>	<u>610,158</u>
ii) Restricted Funds						
Training Fund	7,125	82	-	-	-	7,207
Outdoor Fund - County	8,180	91	1,024	-	-	7,247
Thomas Edward Clarke	800	2,000	2,800	-	-	-
Fund – Individual	4,574	51	430	-	-	4,195
Uniform Fund	-	507	-	-	-	507
Barbara Hanson Going	-	1,600	-	-	-	1,600
Away Fund						
	<u>20,679</u>	<u>4,331</u>	<u>4,254</u>	<u>-</u>	<u>-</u>	<u>20,756</u>

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue.

Rita Chambers Outdoor Fund

Received in 2013 to be used by the County to fund outdoor activities.

To be split as follows.

75% of the money to be used by the County Properties, subject to applications and quotes being submitted to the Finance committee for discussion if successful, approval by the Executive Committee.

25% of the money to support individual members who wish to take part in outdoor pursuits/events in the UK. Applications to be submitted to the Finance Committee for discussion and if successful, approval from the Executive Committee.

Thomas Clarke

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who write and ask for financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. This fund is for units who have not been away before and need financial support. They must stay at one of our properties.

JN Derbyshire

This is an annual grant we receive and usually has to be spent within the year. However, due to the pandemic we were unable to utilise this grant and so the trustees of JN Derbyshire agree that expenditure could be deferred to 2021.

The funds have been earmarked for distribution in the County towards a Getting Back to Guiding event in each division.

Designated Fund

International Fund

This fund has been created for surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips.

Any surpluses from subsequent years will be transferred to the fund.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. ANALYSIS OF NET ASSETS BY FUND	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	<u>Total</u> £
Fixed Assets - Tangible	870,000	-	870,000
- Investments	229,932	20,234	250,166
Current Assets	147,289	-	147,289
	<u>1,247,221</u>	<u>20,234</u>	<u>1,267,455</u>
Less: Current liabilities	23,904	-	23,904
	<u>£1,223,317</u>	<u>£20,234</u>	<u>£1,243,551</u>

ANALYSIS OF NET ASSETS BY FUND - 2019	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	<u>Total</u> £
Fixed Assets - Tangible	1,150,000	-	1,150,000
- Investments	188,882	20,756	209,638
Current Assets	100,165	-	100,165
	<u>1,439,047</u>	<u>20,756</u>	<u>1,459,803</u>
Less: Current liabilities	12,619	-	12,619
	<u>£1,426,428</u>	<u>£20,756</u>	<u>£1,447,184</u>

8. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES	2020	2019
Capital commitments – Authorised and Contracted	Nil	Nil
Contingent liabilities	Nil	Nil

At 31 December 2020, there were no capital commitments or contingent liabilities.

9. **STAFF COSTS**
Total remuneration (excluding Employers National Insurance Contributions) of £51,620 (2019 - £48,031) was paid by the charity during the year. The average number of paid staff during the year was 7 (2019 - 7) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year. No employee earned more than £60,000.
10. **TRUSTEES EXPENSES**
During the year ended 31 December 2020 reimbursed expenses totalling £575 (2019 - £2,656) were paid to 12 (2019 – 12) Trustees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. DONATIONS RECEIVED

		Donation £	Tax to Claim £	Total £
County	Starkey Trust	100	-	100
	Donations < £100	277	42	319
	Mileage Claims donated	55	10	65
Designated	Funds donated to county re cancelled international trip	9,273	-	9,273
Elton	Tax claim on previous year donation	-	16	16
Restricted	TE Clarke	2,000	-	2,000
	JN Derbyshire Charity	1,300	-	1,300
	B Hanson	9	-	9
		£13,014	£68	£13,082

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association – Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association – Midlands (No. 521781).

14. GRANTS PAID

	£
International grants	280
Gifts of flowers	369
Rita Chambers Fund (restricted)	4,089
Thank you badges	305
Children's Bereavement Centre	750
Leaving donation Midlands Region	100
	5,893

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Clarke (restricted) are given to units in accordance with donation given.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
15. OTHER COSTS		
Accountancy and professional fees	<u>£2,064</u>	<u>£1,994</u>

	2020	2019
16. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases are as follows:		
Within one year	200	200
Between one and five years	800	800
In more than five years	1,200	1,400
	<u> </u>	<u> </u>
	£2,200	£2,400
	<u> </u>	<u> </u>

17. **PENSION COMMITMENTS**

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £627 (2019 - £571).

18. **GOVERNMENT GRANTS**

The charity received Government grants of £67,966 in relation to the Coronavirus pandemic and Government support via the Job Retention Scheme of £3,646 during the year.