



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.

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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.

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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

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 Total Funds £
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
		<hr/>	<hr/>
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
		<hr/>	<hr/>
Total Current Assets		134,402	147,289
Creditors – Amounts Payable within One Year	5	8,600	23,904
		<hr/>	<hr/>
Net Current Assets		125,802	123,385
		<hr/>	<hr/>
TOTAL NET ASSETS	7	£1,285,968	£1,243,551
		<hr/>	<hr/>
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
		<hr/>	<hr/>
		1,268,065	1,223,317
Restricted funds		17,903	20,234
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		£1,285,968	£1,243,551
		<hr/>	<hr/>

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.

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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	-
	<hr/>
At 31 December 2021	£870,000
	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£267,166	£70,000	(£17,000)	£ -	£320,166
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

4. **DEBTORS**

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

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

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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
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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.

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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
	<hr/>	<hr/>
	<u>£2,000</u>	<u>£2,200</u>
	<hr/>	<hr/>

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.