



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
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL INCOME	£205,842	£533	£206,375	£163,975
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	£244,614	£1,009	£245,623	£201,379
	<hr/>	<hr/>	<hr/>	<hr/>
NET (EXPENDITURE) / INCOME	(38,772)	(476)	(39,248)	(37,404)
Revaluation of property	159,000	-	159,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	£1,350,873	£17,443	£1,368,316	£1,248,564
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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
		<hr/>	<hr/>
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
		<hr/>	<hr/>
Total Current Assets		96,562	168,990
Creditors – Amounts Payable within One Year	5	12,069	22,249
		<hr/>	<hr/>
Net Current Assets		84,493	146,741
		<hr/>	<hr/>
TOTAL NET ASSETS	7	£1,368,316	£1,248,564
		<hr/> <hr/>	<hr/> <hr/>
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
		<hr/>	<hr/>
Restricted funds		1,350,873	1,230,645
		17,443	17,919
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		£1,368,316	£1,248,564
		<hr/> <hr/>	<hr/> <hr/>

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

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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

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

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

4. DEBTORS

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

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	
	<hr/>	
	9,658	
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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
	<hr/>	<hr/>
	£1,600	£1,800
	<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 £876 (2022- £665).