



**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**

## **Contents**

Charity Information	1
Report of the Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6 - 7
Balance Sheet	8
Notes to the Financial Statements	9 - 16

## **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:

<b>County Commissioner</b>	Kirstie Pogson	to May 2025
<b>County Commissioner (Joint)</b>	June Bingham	from May 2025
<b>County Commissioner (Joint)</b>	Heather Watson	from May 2025
<b>Assistant County Commissioners</b>	June Bingham	to May 2025
	Heather Watson	to May 2025
	Joanna Ward	from May 2025
<b>Division Commissioners</b>		
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](http://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> £
<b>INCOME FROM:</b>				
<b>Donations &amp; Legacies (note 11)</b>	6,700	18,626	25,326	13,912
<b>Charitable Activities</b>				
Charitable trading activities	97,548	-	97,548	112,526
<b>Other Trading Activities</b>				
Subscriptions net of rebates	95,445	-	95,445	70,147
Rent received	252	-	252	360
<b>Investments</b>	10,951	666	11,617	9,098
<b>Other income</b>	5,520	-	5,520	332
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>	<b>£216,416</b>	<b>£19,292</b>	<b>£235,708</b>	<b>£206,375</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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
	<hr/>	<hr/>	<hr/>	<hr/>
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> £
<b>EXPENDITURE Continued...</b>				
Brought forward	108,643	3,634	112,277	133,485
<b>Charitable Activities continued...</b>				
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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	<b>£223,566</b>	<b>£3,634</b>	<b>£227,200</b>	<b>£245,623</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(7,150)</b>	<b>15,658</b>	<b>8,508</b>	<b>(39,248)</b>
Transfer to restricted funds	(5,229)	5,229	-	-
Revaluation of property	-	-	-	159,000
	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in Funds	(12,379)	20,887	8,508	119,752
<b>Reconciliation of Funds</b>				
Total funds brought forward	1,350,873	17,443	1,368,316	1,248,564
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<b>£1,338,494</b>	<b>£38,330</b>	<b>£1,376,824</b>	<b>£1,368,316</b>
	<hr/>	<hr/>	<hr/>	<hr/>

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

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**

	Freehold Property £
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**

	As at 01.01.2024	Additions	Disposals	Transfer	As at 31.12.2024
	£	£	£	£	£
<b>Fixed</b>					
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.	<b>MOVEMENT IN FUNDS</b>	At 1.1.24	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.24
		£	£	£	£	£	£
i)	<b>Unrestricted Funds</b>						
	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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		1,350,873	216,416	223,566	-	(5,229)	1,338,494
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
ii)	<b>Restricted Funds</b>						
	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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		17,443	19,292	3,634	-	5,229	38,330
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>MOVEMENT IN FUNDS - 2023</b>		At 1.1.23	Incoming Resources	Outgoing Resources	Property Revaluation	Transfers	At 31.12.23
		£	£	£	£	£	
i)	<b>Unrestricted Funds</b>						
	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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

<b>ii) Restricted Funds</b>						
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.

<b>7. ANALYSIS OF NET ASSETS BY FUND</b>	<b>Unrestricted</b>	<b>Restricted</b>	
	<b><u>Fund</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>ANALYSIS OF NET ASSETS BY FUND - 2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	
	<b><u>Fund</u></b>	<b><u>Fund</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
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
	<hr/>
	4,881
	<hr/>

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
	<hr/>	<hr/>
	£1,400	£1,600
	<hr/>	<hr/>

**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).