

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales · Charity number 504343

Details

Other names	DERBYSHIRE COUNTY OF THE GIRL GUIDES ASSOCIATION, GIRLGUIDING DERBYSHIRE
Status	Registered
Legal form	Other
Registered	1975-06-18
Register	View on the Charity Commission register

Contact

Address	Suite 3C Unicorn House Wellington Street Ripley Derbyshi
Phone	07368233324
Email	office@girlguidingderbyshire.org
Website	www.girlguidingderbyshire.org.uk

Activities

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

Activities: Programme and activities offered to all it's voluntary members incorporating the five key features that provide the basis of effective guiding - those being 1) working together in small groups 2) decision making as individuals & groups 3) a girl led balanced and varied programme 4) care for the individual member and their fulfilment 5) a shared commitment to a common standard.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** DERBYSHIRE
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£647,470	£141,847	£918,142	3
2023-12-31	£138,728	£216,850	-	-
2022-12-31	£184,661	£146,845	-	-
2021-12-31	£166,163	£358,949	-	-
2020-12-31	£258,882	£301,587	-	-

Trustees

Name	Role	Appointed
Angela Arter	Chair	2020-04-25
Amanda Patchett		2020-05-01
Beverley Myszka		2023-09-01
Carole Angela Sara Nightingale		2021-08-01
Claire Orford		2023-09-01
Fiona Caldecott		2023-09-01
Lucinda Allen		2023-09-01
Rachel Bridge		2023-09-01
Sally Parmar		2023-09-01
Tina Railton		2024-01-01

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales - Charity number 504343

Accounts

REGISTERED CHARITY NUMBER: 504343

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

Report of the Trustees
Unaudited Financial Statements
Statement of Financial Activities
Balance Sheet
Cash Flow Statement
Notes to the Financial Statements

THE GUIDE ASSOCIATION - DERBYSHIRE

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Cash Flow Statement	9
Notes to the Financial Statements	10 to 20
Detailed Statement of Financial Activities	21 to 22

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good. We give them a space to have fun.

We run Rainbows (4 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years) and have a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to identify and fulfil their potential and to have their voices heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

Public benefit

The Association is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2024 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

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

Grantmaking

Grants are made from the International Travel fund, the Peak 2015 fund, The Census Fund and a small grants fund.

The International Travel fund is available for leaders and other members attending Guide events overseas, the Peak 2015 fund is available for units organising international experiences and is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members. The Census fund is to support units facing hardship in paying their annual Census and the small grants support other hardship cases.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

2024 has been another exciting and eventful year for Girlguiding Derbyshire we have been able to achieve what we planned. Across all sections there were activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure. One highlight of 2024 was the Christmas party held at Rollerworld, Derby where over 900 young members from all sections enjoyed activities throughout the day.

Throughout 2024 activities were shared across our social media and showed happy girls and equally happy leaders. Those images that we shared on our outward facing social media also gained a lot of positive feedback from the general public and the families of our young members who were delighted to see their children getting the opportunity to enjoy adventurous activities, trips and residential.

Our County Commissioner Challenge 'Dash around Derbyshire' continued, and this was supported by several county walks enabling our membership to access all areas of the county in order to participate this challenge.

The Duke of Edinburgh scheme continued and was well supported by leaders and girls with several young members achieving their awards. Our celebration afternoon in November was well received with over 170 awards being presented during the event and this was enjoyed by our members and guests as they heard about outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It was an absolute pleasure to celebrate those stories.

Our properties in the county Pax Hoh and Pax Tor continued to be well used by members of Girlguiding Derbyshire.. Pax Hoh is well regarded in the community for DofE expeditions and several schools utilised this site frequently. The properties are well managed by their respective committees and updated some facilities. Bookings for both venues are strong.

The county continues to provide opportunities for commissioners and leaders to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all commissioners. These events were specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered as a mix of both virtual events and face to face meetings. The 'County day' in March was very well received and was a great success as it enabled leaders to feel supported, gain new ideas and network whilst having fun. Training needs across the county were regularly reviewed and we continued to offer our volunteers training for safeguarding and first response. We also provided a number of additional training sessions/workshop learning to enrich their knowledge and experience totalling over 3,000 learning opportunities provided across the year. We have also had 75 adult volunteers complete their leadership qualification supported by 42 mentors we have across the county. We had 108 new volunteers in 2024 who were welcomed and trained according to their roles.

In line with the national picture, owing to a fall in the national birth rate, our girl numbers dipped slightly to below 6000. However, due to our growth and retention team promoting Girlguiding Derbyshire passionately, we saw our numbers stabilise towards the end of 2024. Our volunteer numbers remain at around 1500.

It's been an absolute pleasure to meet so many of our volunteers and visit units where there has been so much amazing guiding. Our volunteers continued to work hard in 2024 to support our young members and each other to keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2025.

2024 also saw Girlguiding Derbyshire receive a significant legacy from Barbera Lomas of £560k. There were no specific directions on how this legacy should be spent. The trustees agree that a property for use by the girls and leaders in Derbyshire and further afield would be of most benefit to the county, and until the trustees have agreed the nature of the property, and identified such a property that the funds should be invested to allow the county to benefit from the interest this legacy can accrue.

Conclusion

The county continues to develop and to offer exciting opportunities to its members. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without our brilliant volunteers the standards of guiding across Derbyshire could not be maintained.

2024 was another busy year of activities and events delivered at all levels of the organisation, with units, districts, areas and the county offering a rich and diverse programme of activities and events to our members. Membership numbers stabilised throughout 2024.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The county supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers were kept up to date and had the opportunity to share best practices as well as provide feedback and input into the county's activity plans.

FINANCIAL REVIEW

Financial position

The results for the year show a surplus on unrestricted funds of £507,860 (2023 £77,609 deficit). The large surplus in unrestricted funds was mainly due to a large legacy received in the year.

There was an overall deficit on restricted funds of £1,617 (2023:£513). This arose as we utilised the Latham Legacy to support our training activities across the County..

Funds carried forward as at 31 December 2024 amounted to unrestricted £915,797 (2023: £408,698) and restricted £2,345 (2023: £3,201).

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed, designated for specific purposes, or invested in Fixed Assets (the free reserves) held by the Association should be sufficient to cover 12 months of the organisations planned activity. This equates to a free reserves requirement of £97,890 based on the 2024 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2024 the free reserves balance was £915,797, showing a surplus of funds of £817,907. The balance has been reviewed by the Trustees and they have determined that the legacy received this year of £560,000 should be held as a distinct separate reserve the majority of which will be invested in land or premises to be used as a County Headquarters and/or a space for Guiding Activities. Until a more detailed plan is developed these funds should be invested to allow the organisation to benefit from the accrued interest. The Campsite and Development Fund of £64,780 has been reviewed and is considered sufficient to cover likely future maintenance costs of the properties managed by the Association. The remaining surplus will support the charity to rise to the challenges of retaining and building membership in the context of a general decline in young people engaging in activities outside the home.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly-appointed Trustees comprises mentoring by commissioners on their role within the charity, and periodic training opportunities to understand their duties and obligations.

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts. Following the cancellation of the 2020 Peak Camp appointed representatives from both organisations are considering the future strategy for this joint venture.

THE GUIDE ASSOCIATION - DERBYSHIRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
504343


Principal address
Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees
Angela Arter County Commissioner

Lucie Alien - Assistant County Commissioner
Rachel Bridge - Assistant County Commissioner
Fiona Caldecott - County Treasurer
Amanda Patchett
Carole Nightingale
Claire Michelle Orford
Sally Anne Parmar
Steph Hardwick
Bev Myszka
Tina Railton

Independent Examiner
David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 18.9.2025 and signed on its behalf by


.....
Angela Arter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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


Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.



David Mellor FCA

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 7/10/2025

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	615,739	-	615,739	35,387
Charitable activities					
County	6	8,882	-	8,882	77,918
Pax Tor Brownie House		5,847	-	5,847	4,099
Pax Hoh Campsite		5,328	-	5,328	2,867
Outdoor Fund (D of E)		2,943	-	2,943	1,286
Latham Legacy		-	620	620	-
Peak International Experience		-	-	-	70
Census		-	-	-	6,470
Other trading activities	4	2,302	-	2,302	6,389
Investment income	5	6,262	-	6,262	3,998
Other income	7	167	-	167	244
Total		647,470	620	648,090	138,728
EXPENDITURE ON					
Raising funds	8	9,838	-	9,838	6,686
Charitable activities					
County	9	107,909	-	107,909	187,731
Combined Campsite and Development		110	-	110	-
Pax Tor Brownie House		12,288	-	12,288	11,501
Pax Hoh Campsite		6,469	-	6,469	3,857
Outdoor Fund (D of E)		2,996	-	2,996	2,683
Latham Legacy		-	2,237	2,237	2,858
Peak International Experience		-	-	-	(2,591)
Census		-	-	-	4,125
Total		139,610	2,237	141,847	216,850
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	507,860 (761)	(1,617) 761	506,243 -	(78,122) -
Net movement in funds		507,099	(856)	506,243	(78,122)
RECONCILIATION OF FUNDS					
Total funds brought forward		408,698	3,201	411,899	490,021
TOTAL FUNDS CARRIED FORWARD		915,797	2,345	918,142	411,899

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	(15) 46,652	46,652	-	46,652	51,568
CURRENT ASSETS					
Stocks	16 10,341	10,341	-	10,341	8,607
Debtors	17 18,783	18,783	-	18,783	8,395
Cash at bank and in hand		888,347	2,902	891,249	351,536
		<u>917,471</u>	<u>2,902</u>	<u>920,373</u>	<u>368,538</u>
CREDITORS					
Amounts falling due within one year	18 (48,326)	(48,326)	(557)	(48,883)	(8,207)
NET CURRENT ASSETS		<u>869,145</u>	<u>2,345</u>	<u>871,490</u>	<u>360,331</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>915,797</u>	<u>2,345</u>	<u>918,142</u>	<u>411,899</u>
NET ASSETS		<u>915,797</u>	<u>2,345</u>	<u>918,142</u>	<u>411,899</u>
FUNDS	19				
Unrestricted funds				915,797	408,698
Restricted funds				2,345	3,201
TOTAL FUNDS				<u>918,142</u>	<u>411,899</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/9/25 and were signed on its behalf by:

Angela Arter
Angela Arter - Trustee

THE GUIDE ASSOCIATION - DERBYSHIRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>534,053</u>	<u>(83,939)</u>
Net cash provided by/(used in) operating activities		<u>534,053</u>	<u>(83,939)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(602)	(2,880)
Interest received		6,262	3,998
Net cash provided by investing activities		<u>5,660</u>	<u>1,118</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>351,536</u>	<u>434,357</u>
Cash and cash equivalents at the end of the reporting period		<u>891,249</u>	<u>351,536</u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	506,243	(78,122)
Adjustments for:		
Depreciation charges	5,518	6,686
Interest received	(6,262)	(3,998)
Increase in stocks	(1,734)	(5,452)
(Increase)/decrease in debtors	(10,388)	7,751
Increase/(decrease) in creditors	40,676	(10,804)
Net cash provided by/(used in) operations	534,053	(83,939)

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	351,536	539,713	891,249
	<u>351,536</u>	<u>539,713</u>	<u>891,249</u>
Total	351,536	539,713	891,249

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Fixtures and fittings	- at varying rates on cost

THE GUIDE ASSOCIATION - DERBYSHIRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**2. ACCOUNTING POLICIES - continued****Tangible fixed assets**

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

	2024 £	2023 £
Other donations	500	67
Legacies	560,079	-
Subscriptions	55,160	35,320
	<u>615,739</u>	<u>35,387</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sale of goods	<u>2,302</u>	<u>6,389</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>6,262</u>	<u>3,998</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants		
County	150	175
Training		
County	113	455
Camps and other activities		
County	-	20
Programme and Events		
County	8,563	76,938
Duke of Edinburgh		
County	56	330
Camps and other activities		
Pax Tor Brownie House	5,847	4,099
Grants		
Pax Hoh Campsite	500	-
Camps and other activities		
Pax Hoh Campsite	4,804	2,837
Programme and Events		
Pax Hoh Campsite	24	30
Duke of Edinburgh		
Outdoor Fund (D of E)	2,943	1,286
Programme and Events		
Latham Legacy	620	-
Programme and Events		
Peak International Experience	-	70
Grants		
Census	-	6,470
	<u>23,620</u>	<u>92,710</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Council Rates Grant	-	175
Other	650	-
Census	-	6,470
	<u>650</u>	<u>6,645</u>

7. OTHER INCOME

	2024	2023
	£	£
Other income	<u>167</u>	<u>244</u>

THE GUIDE ASSOCIATION - DERBYSHIRE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**8. RAISING FUNDS****Other trading activities**

	2024	2023
	£	£
Purchases	2,491	5,368
Provision of services	760	942
Growth and retention	6,587	376
	<u>9,838</u>	<u>6,686</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	16,543	2,950	88,416	107,909
Combined Campsite and Development	-	-	110	110
Pax Tor Brownie House	12,128	-	160	12,288
Pax Hoh Campsite	6,458	-	11	6,469
Outdoor Fund (D of E)	2,996	-	-	2,996
Latham Legacy	2,237	-	-	2,237
	<u>40,362</u>	<u>2,950</u>	<u>88,697</u>	<u>132,009</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Insurance	2,176	3,073
Light and heat	3,037	2,904
Telephone	454	768
Training	3,602	5,641
Camp and activity costs	19,797	93,581
Repairs and renewals	6,747	2,511
Depreciation	4,549	5,860
	<u>40,362</u>	<u>114,338</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

11. GRANTS PAYABLE

	2024	2023
	£	£
County	2,950	1,252
Census	-	4,125
	<u>2,950</u>	<u>5,377</u>

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
International	180	-
Peak 2015	2,680	965
Census	-	4,125
Other	90	287
	<u>2,950</u>	<u>5,377</u>

International - to support Guides and Rangers on overseas trips.

Peak 2015 - Opportunities grants for Guides attending UK camps and activities.

Census - a fund for Census Support Grants

Other - other small grants

12. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
County	80,146	8,270	88,416
Combined Campsite and Development	110	-	110
Pax Tor Brownie House	160	-	160
Pax Hoh Campsite	11	-	11
	<u>80,427</u>	<u>8,270</u>	<u>88,697</u>

Included in support costs are accountancy fees - independent examination £3,500 (2023: £2,945).

THE GUIDE ASSOCIATION - DERBYSHIRE

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

12. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	County £	Combined Campsite and Development £	Pax Tor Brownie House £
Wages	49,302	-	-
Other operating leases	15,456	-	-
Insurance	914	-	-
Light and heat	3,597	-	-
Telephone	484	-	-
Membership support costs	5,231	-	160
Administration expenses	2,615	-	-
Maintenance	606	-	-
Subscriptions	1,082	-	-
Depreciation of tangible and heritage assets	859	110	-
	<u>80,146</u>	<u>110</u>	<u>160</u>

	Pax Hoh Campsite £	2024 Total activities £	2023 Total activities £
Wages	-	49,302	44,505
Other operating leases	-	15,456	12,000
Insurance	-	914	1,250
Light and heat	-	3,597	5,697
Telephone	-	484	409
Membership support costs	11	5,402	6,185
Administration expenses	-	2,615	3,325
Maintenance	-	606	1,786
Subscriptions	-	1,082	975
Depreciation of tangible and heritage assets	-	969	825
	<u>11</u>	<u>80,427</u>	<u>76,957</u>

Governance costs

	2024 County £	2023 Total activities £
Accountancy	3,500	2,945
Legal & Professional fees	-	1,980
Expenses	4,770	8,567
	<u>8,270</u>	<u>13,492</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2024, 11 trustees received a total of £4,770 (In 2023, 12 trustees received a total of £8,568).

14. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	49,302	44,505
	<u>49,302</u>	<u>44,505</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Managerial staff	1	1
Administrative staff	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 2 (2023: 2)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	69,461	103,853	173,314
Additions	-	602	602
At 31 December 2024	69,461	104,455	173,916
DEPRECIATION			
At 1 January 2024	45,860	75,886	121,746
Charge for year	252	5,266	5,518
At 31 December 2024	46,112	81,152	127,264
NET BOOK VALUE			
At 31 December 2024	23,349	23,303	46,652
At 31 December 2023	23,601	27,967	51,568

16. STOCKS

	2024 £	2023 £
Stocks	10,341	8,607

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	45	-
Prepayments and accrued income	18,738	8,395
	18,783	8,395

THE GUIDE ASSOCIATION - DERBYSHIRE

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,040	2,307
Taxation and social security	2,734	1,875
Other creditors	44,109	4,025
	<u>48,883</u>	<u>8,207</u>

Included in other creditors is deferred income of £39,805 (2023: £685) relating to advance deposits.

19. MOVEMENT IN FUNDS

	At 1/1/24	Net movement	Transfers	At
	£	in funds	between	31/12/24
	£	£	funds	£
Unrestricted funds				
General Fund	305,069	516,491	(3,878)	817,682
Combined Campsite and Development Fund	64,390	390	-	64,780
International Travel Fund	2,394	(5,511)	3,117	-
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	1,791	(53)	-	1,738
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	7,610	-	-	7,610
Peak 2015 and Opportunities Fund	10,003	(3,457)	-	6,546
	<u>408,698</u>	<u>507,860</u>	<u>(761)</u>	<u>915,797</u>
Restricted funds				
Latham Legacy Fund	856	(1,617)	761	-
Census Support	2,345	-	-	2,345
	<u>3,201</u>	<u>(1,617)</u>	<u>761</u>	<u>2,345</u>
TOTAL FUNDS	<u>411,899</u>	<u>506,243</u>	<u>-</u>	<u>918,142</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	642,716	(126,225)	516,491
Combined Campsite and Development Fund	500	(110)	390
International Travel Fund	811	(6,322)	(5,511)
Outdoor Fund (D of E)	2,943	(2,996)	(53)
Peak 2015 and Opportunities Fund	500	(3,957)	(3,457)
	<u>647,470</u>	<u>(139,610)</u>	<u>507,860</u>
Restricted funds			
Latham Legacy Fund	620	(2,237)	(1,617)
TOTAL FUNDS	<u>648,090</u>	<u>(141,847)</u>	<u>506,243</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General Fund	378,487	(73,908)	490	305,069
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	2,394	-	-	2,394
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	3,188	(1,397)	-	1,791
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	5,439	2,661	(490)	7,610
Peak 2015 and Opportunities Fund	14,968	(4,965)	-	10,003
	<u>486,307</u>	<u>(77,609)</u>	<u>-</u>	<u>408,698</u>
Restricted funds				
Latham Legacy Fund	3,714	(2,858)	-	856
Census Support	-	2,345	-	2,345
	<u>3,714</u>	<u>(513)</u>	<u>-</u>	<u>3,201</u>
TOTAL FUNDS	<u>490,021</u>	<u>(78,122)</u>	<u>-</u>	<u>411,899</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	130,173	(204,081)	(73,908)
Outdoor Fund (D of E)	1,286	(2,683)	(1,397)
Peak International Experience	70	2,591	2,661
Peak 2015 and Opportunities Fund	729	(5,694)	(4,965)
	<u>132,258</u>	<u>(209,867)</u>	<u>(77,609)</u>
Restricted funds			
Latham Legacy Fund	-	(2,858)	(2,858)
Census Support	6,470	(4,125)	2,345
	<u>6,470</u>	<u>(6,983)</u>	<u>(513)</u>
TOTAL FUNDS	<u>138,728</u>	<u>(216,850)</u>	<u>(78,122)</u>

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

19. MOVEMENT IN FUNDS - continued

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp. Due to the uncertainty of future Peak Camps, the bank account has been closed and the money returned to the 2 associations - this fund will be ringfenced for any future joint venture.

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund was set up from surpluses from Peak 2015 and has been designated to cover new resources, joint trips and events, recruitment and training and opportunities..

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The International Fund was specifically set up to aid overseas Guides and Scouts to attend future peak camps. As the future of peak camps is currently being reviewed it has been agreed to transfer the balance of this fund into the general unrestricted fund.

The Census Support Fund is only to be used for Census Support Grants.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

21. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

THE GUIDE ASSOCIATION - DERBYSHIRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	500	67
Legacies	560,079	-
Subscriptions	55,160	35,320
	615,739	35,387
Other trading activities		
Sale of goods	2,302	6,389
Investment income		
Deposit account interest	6,262	3,998
Charitable activities		
Grants	650	6,645
Training	113	455
Camps and other activities	10,651	6,956
Programme and Events	9,207	77,038
Duke of Edinburgh	2,999	1,616
	23,620	92,710
Other income		
Other income	167	244
Total incoming resources	648,090	138,728
EXPENDITURE		
Other trading activities		
Purchases	2,491	5,368
Provision of services	760	942
Growth and retention	6,587	376
	9,838	6,686
Charitable activities		
Insurance	2,176	3,073
Light and heat	3,037	2,904
Telephone	454	768
Training	3,602	5,641
Camp and activity costs	19,797	93,581
Repairs and renewals	6,747	2,511
Depreciation of tangible fixed assets	4,549	5,860
Grants to individuals	2,950	5,377
	43,312	119,715

This page does not form part of the statutory financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Support costs		
Management		
Wages	49,302	44,505
Other operating leases	15,456	12,000
Insurance	914	1,250
Light and heat	3,597	5,697
Telephone	484	409
Membership support costs	5,402	6,185
Administration expenses	2,615	3,325
Maintenance	606	1,786
Subscriptions	1,082	975
Depreciation of tangible and heritage assets	969	825
	<u>80,427</u>	<u>76,957</u>
Governance costs		
Accountancy	3,500	2,945
Legal & Professional fees	-	1,980
Expenses	4,770	8,567
	<u>8,270</u>	<u>13,492</u>
Total resources expended	<u>141,847</u>	<u>216,850</u>
Net income/(expenditure)	<u>506,243</u>	<u>(78,122)</u>

This page does not form part of the statutory financial statements

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales - Charity number 504343

Accounts

REGISTERED CHARITY NUMBER: 504343

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 18

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good. We give them a space to have fun.

We run Rainbows (4 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years) and have a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to identify and fulfil their potential and to have their voices heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

Public benefit

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

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

Grantmaking

Grants are made from the Latham Legacy, the International Travel fund, the Peak International Experience fund and the Peak opportunities fund.

The Latham Legacy provides grants for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of the County, the International Travel fund is available for leaders and other members attending Guide events overseas, the Peak International Experience fund is available for units organising international experiences and the Peak Opportunities Fund is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

2023 has been another exciting and eventful year for Girlguiding Derbyshire. Across all sections there have been activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure. Many of our activities were shared across our social media platforms and showed many happy girls and equally happy leaders.

Those images that we were able to share to our outward facing social media also gained a lot of really positive feedback from the general public and the families of our young members who were delighted to see their children getting the opportunity to enjoy adventurous activities, trips and even residential.

Our County Commissioner Team Challenge continued, with further challenges released and embraced by many. We've set 8 challenges already and there are a further 3 due for release in 2023. It has been truly heart-warming to see the activities done by our units during these challenges, with many good causes supported and new skills learned and shared by our thoughtful members, who continue to think of others in times of need.

We celebrated our Duke of Edinburgh award winners as part of our Celebration Afternoon Tea with our award recipients and their guests coming together in person to see us present over 170 awards to our amazing girls and volunteers and hearing about their outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together at the Incora Cricket Ground, Derby. It was an absolute pleasure to celebrate those stories together.

Our properties in the county continue to be well used and we have updated the facilities at both Pax Hoh and Pax Tor. We are happy to see our members enjoying residential visits and we already have a number of bookings for the coming year.

The county continues to provide opportunities for commissioners to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all Commissioners. These events are specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered as a mix of both virtual events and face to face meetings. We have recruited and supported with training a further several new commissioners in 2023.

In September a new county team was appointed as each team can only be in post for 5 years. The new team are enthusiastic to continue the good work of the predecessors and to develop new ideas and events for the county.

Training needs across the county are regularly reviewed and discussed by the Adult Support Team and the Trainers. In 2023, we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also provided a number of additional training sessions/workshop learning to enrich their knowledge and experience totalling over 3,000 learning opportunities provided across the year. We have also had many adult volunteers complete their leadership qualification.

In 2023 we saw a steady rise in numbers to approximately 6,000 girls and 1,400 volunteers. This is due mostly to the continued efforts of our strong team of volunteers who talk so passionately about what Girlguiding in Derbyshire offers, supported by our County Membership Growth and Retention team and their wider network of champions across the county.

It's been an absolute pleasure to yet again get out and meet so many of our volunteers and visit units where we have seen so much amazing guiding. Our volunteers work hard to support our young members and each other to keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2024.

Conclusion

The county continues to develop and to offer exciting opportunities to its members. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without our brilliant volunteers the standards of guiding across Derbyshire could not be maintained.

2023 was another busy year of activities and events delivered at all levels of the organisation, with units, districts, areas and the county offering a rich and diverse programme of activities and events to our members. Membership numbers have continued to grow steadily and stabilise throughout 2023.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The county supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers are kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's activity plans.

The county utilised as many schemes and grants as possible, to continue to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful 2023, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a deficit on unrestricted funds of £77,609 (2022 £39,257 surplus). We worked hard to restrict expenditure during the year, but although our income from Activities was £19,834 higher than the previous year, our costs were £63k higher than last year with Program and events accounting for £38k of this.

There was an overall deficit on restricted funds of £513 (2022:£1,441). This comprised of a deficit of £2,858 as we utilised the Latham Legacy to support our training activities across the County and a surplus of £2,345 for Census Support Grants.

At the end of the year the Trustees also agreed to transfer £490 from Restricted funds to general Funds releasing the Peak Reserved Fund made last year as Peak is not likely to happen in the near future

Funds carried forward as at 31 December 2023 amounted to unrestricted £408,698 (2022: £486,307) and restricted £3,201 (2022: £3,714).

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed, designated for specific purposes, or invested in Fixed Assets (the free reserves) held by the Association should be sufficient to cover 12 months of the organisations planned activity. This equates to a free reserves requirement of £100,065 based on the 2023 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2023 the free reserves balance was £217,799, showing a surplus of funds of £117,734. The balance has been evaluated by the Trustees and we consider that the surplus will support the charity as we recover from the effects of the Covid-19 crisis allowing us to manage County subscriptions in order to retain and rebuild membership, and to fund improvements to the properties managed by the Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly-appointed Trustees comprises mentoring by commissioners on their role within the charity, and periodic training opportunities to understand their duties and obligations.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts. Following the cancellation of the 2020 Peak Camp appointed representatives from both organisations are considering the future strategy for this joint venture.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

504343

Principal address

Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees

Michelle Lewis County Commissioner (resigned 30/9/2023)
Isobel Clarke Assistant County Commissioner (resigned 30/9/2023)
Joanne Hams Assistant County Commissioner (resigned 30/9/2023)
Jane Stoney County Treasurer (resigned 30/9/2023)
Angela Arter County Commissioner (appointed 30/9/2023)

Lucie Allen - Assistant County Commissioner	Appointed September 2023
Rachel Bridge - Assistant County Commissioner	Appointed September 2023
Fiona Caldecott - County Treasurer	Appointed September 2023
Sarah Smith	Resigned February 2023
Dawn Hutcheson	Resigned January 2023
Katie Tanfield	Resigned September 2023
Mary Kellary	Resigned September 2023
Amanda Patchett	
Carole Nightingale	
Sarah Parr	Resigned September 2023
Claire Michelle Orford	Appointed January 2023
Sally Anne Parmar	Appointed January 2023
Steph Hardwick	Appointed September 2023
Bev Myszka	Appointed September 2023
Tina Rallton	Appointed September 2023

Independent Examiner

David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 17.09.24 and signed on its behalf by:


.....
Angela Arter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



David Mellor FCA

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date:19/9/2024.....

THE GUIDE ASSOCIATION - DERBYSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	35,387	-	35,387	109,009
Charitable activities					
County	6	77,918	-	77,918	57,007
Pax Tor Brownie House		4,099	-	4,099	6,495
Pax Hoh Campsite		2,867	-	2,867	2,904
Outdoor Fund (D of E)		1,286	-	1,286	-
Peak International Experience		70	-	70	-
Census		-	6,470	6,470	-
Other trading activities	4	6,389	-	6,389	5,632
Investment income	5	3,998	-	3,998	1,059
Other income	7	244	-	244	2,555
Total		132,258	6,470	138,728	184,661
EXPENDITURE ON					
Raising funds	8	6,686	-	6,686	(44)
Charitable activities					
County	9	187,731	-	187,731	131,069
Pax Tor Brownie House		11,501	-	11,501	10,178
Pax Hoh Campsite		3,857	-	3,857	4,201
Outdoor Fund (D of E)		2,683	-	2,683	-
Latham Legacy		-	2,858	2,858	1,441
Peak International Experience		(2,591)	-	(2,591)	-
Census		-	4,125	4,125	-
Total		209,867	6,983	216,850	146,845
NET INCOME/(EXPENDITURE)		(77,609)	(513)	(78,122)	37,816
RECONCILIATION OF FUNDS					
Total funds brought forward		486,307	3,714	490,021	452,205
TOTAL FUNDS CARRIED FORWARD		408,698	3,201	411,899	490,021


The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	51,568	-	51,568	55,374
CURRENT ASSETS					
Stocks	16	8,607	-	8,607	3,155
Debtors	17	8,395	-	8,395	16,146
Cash at bank and in hand	18	<u>348,207</u>	<u>3,329</u>	<u>351,536</u>	<u>434,357</u>
		365,209	3,329	368,538	453,658
CREDITORS					
Amounts falling due within one year	19	(8,079)	(128)	(8,207)	(19,011)
NET CURRENT ASSETS		<u>357,130</u>	<u>3,201</u>	<u>360,331</u>	<u>434,647</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>408,698</u>	<u>3,201</u>	<u>411,899</u>	<u>490,021</u>
NET ASSETS		<u>408,698</u>	<u>3,201</u>	<u>411,899</u>	<u>490,021</u>
FUNDS	20				
Unrestricted funds				408,698	486,307
Restricted funds				<u>3,201</u>	<u>3,714</u>
TOTAL FUNDS				<u>411,899</u>	<u>490,021</u>

The financial statements were approved by the Board of Trustees and authorised for issue on17.09.24... and were signed on its behalf by:


.....
Angela Arter - Trustee

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 for Smaller Entities published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees have carried out a risk assessment of the charity's reserves in the light of the Covid-19 restrictions. The executive team have modelled a worst-case scenario and consider that the charity's reserves can remain within the reserves policy established by the trustees. The trustees meet on a regular basis to monitor the situation and adapt plans as things evolve and conclude that there is no concern over the going concern policy in respect of the preparation of these financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

THE GUIDE ASSOCIATION - DERBYSHIRE

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

2. ACCOUNTING POLICIES - continued

Income

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Fixtures and fittings	- at varying rates on cost

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial Instruments

Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Other donations	67	25
Legacies	-	54,304
Subscriptions	<u>35,320</u>	<u>54,680</u>
	<u>35,387</u>	<u>109,009</u>

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of goods	<u>6,389</u>	<u>5,632</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>3,998</u>	<u>1,059</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Grants	County	175	1,818
Training	County	455	510
Camps and other activities	County	20	-
Programme and Events	County	76,938	53,705
Duke of Edinburgh	County	330	974
Grants	Pax Tor Brownie House	-	2,667
Camps and other activities	Pax Tor Brownie House	4,099	3,828
Grants	Pax Hoh Campsite	-	108
Camps and other activities	Pax Hoh Campsite	2,837	2,796
Programme and Events	Pax Hoh Campsite	30	-
Duke of Edinburgh	Outdoor Fund (D of E)	1,286	-
Programme and Events	Peak International Experience	70	-
Grants	Census	<u>6,470</u>	<u>-</u>
		<u>92,710</u>	<u>66,406</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Council Rates Grant	175	2,667
Growth Grant	-	1,326
Other	-	600
Census	<u>6,470</u>	<u>-</u>
	<u>6,645</u>	<u>4,593</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. OTHER INCOME

	2023	2022
	£	£
Other income	<u>244</u>	<u>2,555</u>

8. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	5,368	2,557
Provision of services	942	(3,022)
Growth and retention	<u>376</u>	<u>421</u>
	<u>6,686</u>	<u>(44)</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	96,347	1,252	90,132	187,731
Pax Tor Brownie House	11,195	-	306	11,501
Pax Hoh Campsite	3,846	-	11	3,857
Outdoor Fund (D of E)	2,683	-	-	2,683
Latham Legacy	2,858	-	-	2,858
Peak International Experience	(2,591)	-	-	(2,591)
Census	-	4,125	-	4,125
	<u>114,338</u>	<u>5,377</u>	<u>90,449</u>	<u>210,164</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Insurance	3,073	2,582
Light and heat	2,904	2,197
Telephone	768	703
Training	5,641	3,859
Camp and activity costs	93,581	53,509
Repairs and renewals	2,511	3,182
Depreciation	<u>5,860</u>	<u>5,090</u>
	<u>114,338</u>	<u>71,122</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. GRANTS PAYABLE

	2023	2022
	£	£
County	1,252	2,900
Census	<u>4,125</u>	<u>-</u>
	<u>5,377</u>	<u>2,900</u>

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
International	-	2,650
Peak 2015	965	250
Census	4,125	-
Other	<u>287</u>	<u>-</u>
	<u>5,377</u>	<u>2,900</u>

International - to support Guides and Rangers on overseas trips.

Peak 2015 - Opportunities grants for Guides attending UK camps and activities.

Census - a fund for Census Support Grants

Other - other small grants

12. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
County	76,948	13,186	90,132
Pax Tor Brownle House	-	306	306
Pax Hoh Campsite	<u>11</u>	<u>-</u>	<u>11</u>
	<u>76,957</u>	<u>13,492</u>	<u>90,449</u>

Included in support costs are accountancy fees - independent examination £2,945 (2022: £2,499).

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	County £	Pax Hoh Campsite £	2023 Total activities £	2022 Total activities £
Wages	44,505	-	44,505	39,475
Other operating leases	12,000	-	12,000	10,954
Insurance	1,250	-	1,250	1,218
Light and heat	5,697	-	5,697	2,798
Telephone	409	-	409	347
Membership support costs	6,174	11	6,185	6,404
Administration expenses	3,325	-	3,325	3,566
Maintenance	1,786	-	1,786	731
Subscriptions	975	-	975	612
Depreciation of tangible and heritage assets	825	-	825	873
	<u>76,946</u>	<u>11</u>	<u>76,957</u>	<u>66,978</u>

Governance costs

	County £	Pax Tor Brownie House £	2023 Total activities £	2022 Total activities £
Accountancy	2,945	-	2,945	2,499
Legal & Professional fees	1,980	-	1,980	162
Expenses	8,261	306	8,567	3,228
	<u>13,186</u>	<u>306</u>	<u>13,492</u>	<u>5,889</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2023, 12 trustees received a total of £8,568 (In 2022, 12 trustees received a total of £3,228).

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<u>44,505</u>	<u>39,475</u>
	<u>44,505</u>	<u>39,475</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Managerial staff	<u>1</u>	<u>1</u>
Administrative staff	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 2 (2022: 2)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	66,941	103,493	170,434
Additions	<u>2,520</u>	<u>360</u>	<u>2,880</u>
At 31 December 2023	<u>69,461</u>	<u>103,853</u>	<u>173,314</u>
DEPRECIATION			
At 1 January 2023	45,713	69,347	115,060
Charge for year	<u>147</u>	<u>6,539</u>	<u>6,686</u>
At 31 December 2023	<u>45,860</u>	<u>75,886</u>	<u>121,746</u>
NET BOOK VALUE			
At 31 December 2023	<u>23,601</u>	<u>27,967</u>	<u>51,568</u>
At 31 December 2022	<u>21,228</u>	<u>34,146</u>	<u>55,374</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. STOCKS		
	2023	2022
	£	£
Stocks	<u>8,607</u>	<u>3,155</u>
17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade debtors	-	4,440
Prepayments and accrued income	<u>8,395</u>	<u>11,706</u>
	<u>8,395</u>	<u>16,146</u>
18. CASH AT BANK AND IN HAND		
	2022	2021
	£	£
BANK		
County:		
Current account	2,741	1,746
Special Interest Bearing account	105,672	105,382
Business Reserve account	5,792	5,267
National Savings account	10,925	10,914
National Savings Income bonds	65,000	65,000
Lloyds Business Account	142,204	104,385
Pax Tor Brownie House:		
Current account	3,624	5,514
Business Reserve account	66,526	76,366
Pax Hoh Campsite:		
Lloyds current account	17,120	19,187
Share of Peak Camps account	<u>14,576</u>	<u>14,562</u>
Bank total	<u>434,180</u>	<u>408,323</u>
CASH IN HAND		
County	151	304
Pax Hoh	64	63
Pax Tor	<u>25</u>	<u>36</u>
	<u>434,420</u>	<u>408,726</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,307	4,560
Taxation and social security	1,875	997
Other creditors	<u>4,025</u>	<u>13,454</u>
	<u>8,207</u>	<u>19,011</u>

Included in other creditors is deferred income of £685 (2022: £9,122) relating to advance deposits.

20. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	Transfers between funds	At 31/12/23
	£	£	£	£
Unrestricted funds				
General Fund	378,487	(73,908)	490	305,069
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	2,394	-	-	2,394
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	3,188	(1,397)	-	1,791
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	5,439	2,661	(490)	7,610
Peak 2015 and Opportunities Fund	<u>14,968</u>	<u>(4,965)</u>	-	<u>10,003</u>
	486,307	(77,609)	-	408,698
Restricted funds				
Latham Legacy Fund	3,714	(2,858)	-	856
Census Support	-	2,345	-	2,345
	<u>3,714</u>	<u>(513)</u>	-	<u>3,201</u>
TOTAL FUNDS	<u>490,021</u>	<u>(78,122)</u>	-	<u>411,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	130,173	(204,081)	(73,908)
Outdoor Fund (D of E)	1,286	(2,683)	(1,397)
Peak International Experience	70	2,591	2,661
Peak 2015 and Opportunities Fund	<u>729</u>	<u>(5,694)</u>	<u>(4,965)</u>
	132,258	(209,867)	(77,609)
Restricted funds			
Latham Legacy Fund	-	(2,858)	(2,858)
Census Support	<u>6,470</u>	<u>(4,125)</u>	<u>2,345</u>
	6,470	(6,983)	(513)
TOTAL FUNDS	<u>138,728</u>	<u>(216,850)</u>	<u>(78,122)</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Fund	330,128	45,064	667	375,859
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	4,844	(2,450)	-	2,394
Half share of Peak Camps Reserve	14,562	14	-	14,576
Outdoor Fund (D of E)	3,188	-	-	3,188
County Commissioner Fund	2,952	-	-	2,952
Peak International Experience	7,979	-	-	7,979
Peak 2015 and Opportunities Fund	<u>18,340</u>	<u>(3,371)</u>	<u>-</u>	<u>14,969</u>
	446,383	39,257	667	486,307
Restricted funds				
Latham Legacy Fund	5,332	(1,441)	(177)	3,714
International Fund	<u>490</u>	<u>-</u>	<u>(490)</u>	<u>-</u>
	<u>5,822</u>	<u>(1,441)</u>	<u>(667)</u>	<u>3,714</u>
TOTAL FUNDS	<u>452,205</u>	<u>37,816</u>	<u>-</u>	<u>490,021</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	184,447	(139,383)	45,064
International Travel Fund	200	(2,650)	(2,450)
Half share of Peak Camps Reserve	14	-	14
Peak 2015 and Opportunities Fund	<u>-</u>	<u>(3,371)</u>	<u>(3,371)</u>
	184,661	(145,404)	39,257
Restricted funds			
Latham Legacy Fund	<u>-</u>	<u>(1,441)</u>	<u>(1,441)</u>
TOTAL FUNDS	<u>184,661</u>	<u>(146,845)</u>	<u>37,816</u>

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp. Due to the uncertainty of future Peak Camps, the bank account has been closed and the money returned to the 2 associations - this fund will be ringfenced for any future

joint venture.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

20. MOVEMENT IN FUNDS - continued

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund was set up from surpluses from Peak 2015 and has been designated to cover new resources, joint trips and events, recruitment and training and opportunities..

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The International Fund was specifically set up to aid overseas Guides and Scouts to attend future peak camps. As the future of peak camps is currently being reviewed it has been agreed to transfer the balance of this fund into the general unrestricted fund.

The Census Support Fund is only to be used for Census Support Grants.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

22. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales - Charity number 504343

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 18

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good.

We give them a space to have fun

We run Rainbows (4 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years) and have a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to identify and fulfil their potential and to have their voices heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

Public benefit

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

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

Grantmaking

Grants are made from the Latham Legacy, the International Travel fund, the Peak International Experience fund and the Peak opportunities fund.

The Latham Legacy provides grants for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of the County, the International Travel fund is available for leaders and other members attending Guide events overseas, the Peak International Experience fund is available for units organising international experiences and the Peak Opportunities Fund is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

2022 has been another exciting and eventful year for Girlguiding Derbyshire whilst it must be acknowledged that recovery from the pandemic Covid-19, continued to have some impact on the county's ability to deliver its plans, we have been largely able to do what we had planned to achieve. Across all sections there have been activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure.

In 2022, we were fortunate to be able to get back to face to face guiding, topping up our tanks of guiding goodwill as we got to spend time with the girls doing what we love and the pictures that were shared across our social media showed many happy girls and equally happy leaders.

Those images that we were able to share to our outward facing social media also gained a lot of really positive feedback from the general public and the families of our young members who were delighted to see their children getting the opportunity to enjoy adventurous activities, trips and even residential.

Our County Commissioner Team Challenge continued, with further challenges released and embraced by many. We've set 8 challenges already and there are a further 3 due for release in 2023. It has been truly heart-warming to see the activities done by our units during these challenges, with many good causes supported and new skills learned and shared by our thoughtful members, who continue to think of others in times of need.

We celebrated our Duke of Edinburgh award winners as part of our Celebration Afternoon Tea with our award recipients and their guests coming together in person to see us present over 170 awards to our amazing girls and volunteers and hearing about their outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It was an absolute pleasure to celebrate those stories together.

Our properties in the county have taken advantage of the grant income received over the period of closure forced by the pandemic and we have updated the facilities at both Pax Hoh and Pax Tor. We are happy to see our members returning to residential visits in 2022 and we already have a number of bookings for the coming year.

The county continues to provide opportunities for commissioners to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all Commissioners. These events are specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered as a mix of both virtual events and face to face meetings. We have recruited and supported with training a further 27 new commissioners in 2022.

Training needs across the county are regularly reviewed and discussed by the Adult Support Team and the Trainers. In 2022, we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also provided a number of additional training sessions/workshop learning to enrich their knowledge and experience totalling over 3,000 learning opportunities provided across the year. We have also had 40 adult volunteers complete their leadership qualification supported by the 76 mentors we have across the county.

In line with the national picture, after a significant decline in our membership in 2021, we saw those figures steadily rise back up again to around 7,000. This is due mostly to the continued efforts of our strong team of volunteers who talk so passionately about what Girlguiding in Derbyshire offers, supported by our County Membership Growth and Retention team and their wider network of champions across the county.

It's been an absolute pleasure to yet again get out and meet so many of our volunteers and visit unit where we have seen so much amazing guiding. Our volunteers have worked hard to regroup and consider what guiding looks like in the post-pandemic era and once again, support our young members and each other to keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2023.

Conclusion

The county continues to develop and to offer exciting opportunities to its members. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without our brilliant volunteers the standards of guiding across Derbyshire could not be maintained.

2022 was another busy year of activities and events delivered at all levels of the organisation, with units, districts, areas and the county offering a rich and diverse programme of activities and events to our members. Membership numbers that declined in 2021 rallied well towards the end of 2021, and continued to grow and stabilise throughout 2022.

The county supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers are kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's activity plans.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The county utilised as many schemes and grants as possible, to continue to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful 2022, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a surplus on unrestricted funds of £39,257 (2021 £192,222 deficit). We were very fortunate to receive legacy payments of £54,304 in the year which was the key driver for the surplus.

There was a deficit on restricted funds of £1,441 (2021: £564 Deficit) as we utilised the Latham Legacy to support our training activities across the County.

At the end of the year the Trustees also agreed to transfer £667 from Restricted funds to General funds. £177 was to support the purchase of Training Equipment, and £490 was released from the International Travel Fund that was initially established to help overseas Guides to attend future Peak Camps.

Funds carried forward as at 31 December 2022 amounted to unrestricted £486,307 (2021: £446,383) and restricted £3,714 (2021: £5,822).

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed, designated for specific purposes, or invested in Fixed Assets (the free reserves) held by the Association should be sufficient to cover 12 months of the organisations planned activity. This equates to a free reserves requirement of £145,000 based on the 2022 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2022 the free reserves balance was £320,914, showing a surplus of funds of £175,914. The balance has been evaluated by the Trustees and we consider that the surplus will support the charity as we recover from the effects of the Covid-19 crisis allowing us to manage County subscriptions in order to retain and rebuild membership, and to fund improvements to the properties managed by the Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly-appointed Trustees comprises mentoring by commissioners on their role within the charity, and periodic training opportunities to understand their duties and obligations.

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts. Following the cancellation of the 2020 Peak Camp appointed representatives from both organisations are considering the future strategy for this joint venture.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

504343

THE GUIDE ASSOCIATION - DERBYSHIRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Principal address
Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees
Michelle Lewis County Commissioner
Isobel Clarke Assistant County Commissioner
Joanne Hems Assistant County Commissioner
Jane Stoney County Treasurer

Sarah Smith	Resigned February 2023
Dawn Hutcheson	Resigned January 2023
Katie Tanfield	
Mary Kellary	
Amanda Patchett	
Angela Arter	
Carole Nightingale	
Sarah Parr	
Claire Michelle Orford	Appointed January 2023
Sally Anne Parmar	Appointed February 2023

Independent Examiner
David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 29/07/23 and signed on its behalf by:


Michelle Lewis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

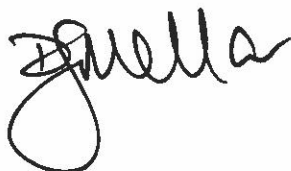
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Trust 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.



David Mellor FCA

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 5/9/2023

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	109,009	-	109,009	50,996
Charitable activities					
County	6	57,007	-	57,007	63,237
Pax Tor Brownie House		6,495	-	6,495	17,669
Pax Hoh Campsite		2,904	-	2,904	8,000
Glenbrook Activity Centre		-	-	-	21,084
Virtual Branches		-	-	-	409
Other trading activities	4	5,632	-	5,632	3,601
Investment income	5	1,059	-	1,059	108
Other income	7	2,555	-	2,555	1,059
Total		184,661	-	184,661	166,163
EXPENDITURE ON					
Raising funds	8	(44)	-	(44)	18,925
Charitable activities					
County	9	131,069	-	131,069	69,141
Pax Tor Brownie House		10,178	-	10,178	7,026
Pax Hoh Campsite		4,201	-	4,201	7,218
Glenbrook Activity Centre		-	-	-	252,757
Peak Camps		-	-	-	550
Latham Legacy		-	1,441	1,441	564
Virtual Branches		-	-	-	2,768
Total		145,404	1,441	146,845	358,949
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	39,257	(1,441)	37,816	(192,786)
		667	(667)	-	-
Net movement in funds		39,924	(2,108)	37,816	(192,786)
RECONCILIATION OF FUNDS					
Total funds brought forward		446,383	5,822	452,205	644,991
TOTAL FUNDS CARRIED FORWARD		486,307	3,714	490,021	452,205

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	55,374	-	55,374	42,140
CURRENT ASSETS					
Stocks	16	3,155	-	3,155	4,119
Debtors	17	16,146	-	16,146	4,498
Cash at bank and in hand	18	<u>430,601</u>	<u>3,756</u>	<u>434,357</u>	<u>408,726</u>
		449,902	3,756	453,658	417,343
CREDITORS					
Amounts falling due within one year	19	(18,969)	(42)	(19,011)	(7,278)
NET CURRENT ASSETS					
		<u>430,933</u>	<u>3,714</u>	<u>434,647</u>	<u>410,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>486,307</u>	<u>3,714</u>	<u>490,021</u>	<u>452,205</u>
NET ASSETS					
		<u>486,307</u>	<u>3,714</u>	<u>490,021</u>	<u>452,205</u>
FUNDS					
Unrestricted funds	20			486,307	446,383
Restricted funds				<u>3,714</u>	<u>5,822</u>
TOTAL FUNDS					
				<u>490,021</u>	<u>452,205</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/07/2023 and were signed on its behalf by:

Michelle Lewis

Michelle Lewis - Trustee

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 for Smaller Entities published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees have carried out a risk assessment of the charity's reserves in the light of the Covid-19 restrictions. The executive team have modelled a worst-case scenario and consider that the charity's reserves can remain within the reserves policy established by the trustees. The trustees meet on a regular basis to monitor the situation and adapt plans as things evolve and conclude that there is no concern over the going concern policy in respect of the preparation of these financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Fixtures and fittings	- at varying rates on cost

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

3. DONATIONS AND LEGACIES		2022	2021
		£	£
Other donations		25	193
Legacies		54,304	-
Subscriptions		54,680	50,803
		<u>109,009</u>	<u>50,996</u>
4. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Sale of goods		5,632	2,350
Properties Income		-	1,251
		<u>5,632</u>	<u>3,601</u>
5. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		1,059	108
6. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
Grants	Activity		
	County	1,818	56,234
Training	County	510	-
Programme and Events	County	53,705	6,439
Duke of Edinburgh	County	974	564
Grants	Pax Tor Brownie House	2,667	17,669
Camps and other activities	Pax Tor Brownie House	3,828	-
Grants	Pax Hoh Campsite	108	8,000
Camps and other activities	Pax Hoh Campsite	2,796	-
Grants	Glenbrook Activity Centre	-	21,084
Grants	Virtual Branches	-	409
		<u>66,406</u>	<u>110,399</u>
Grants received, included in the above, are as follows:		2022	2021
		£	£
Council Rates Grant		2,667	94,123
Coronavirus Job Retention Scheme		-	8,614
Growth Grant		1,326	659
Other		600	-
		<u>4,593</u>	<u>103,396</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

7. OTHER INCOME

	2022	2021
	£	£
Other income	<u>2,555</u>	<u>1,059</u>

8. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	2,557	2,291
Provision of services	(3,022)	2,036
Repairs and renewals	-	3,513
Glenbrook wages	-	5,441
Growth and retention	421	272
Depreciation	-	5,372
	<u>(44)</u>	<u>18,925</u>

Glenbrook Residential Centre was leased from Girlguiding Headquarters but was returned in 2021. All remaining accruals and provisions amounting to £3,022 have been written off in this year.

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Grant funding of activities (see note 11) £	Support costs (see note 12) £	Totals £
County	55,927	2,900	72,242	131,069
Pax Tor Brownie House	9,940	-	238	10,178
Pax Hoh Campsite	3,814	-	387	4,201
Latham Legacy	1,441	-	-	1,441
	<u>71,122</u>	<u>2,900</u>	<u>72,867</u>	<u>146,889</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Insurance	2,582	2,762
Light and heat	2,197	2,104
Telephone	703	782
Training	3,859	3,211
Camp and activity costs	53,509	6,273
Repairs and renewals	3,182	4,302
Depreciation	5,090	3,753
	<u>71,122</u>	<u>23,187</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

11. GRANTS PAYABLE

	2022	2021
	£	£
County	<u>2,900</u>	<u>38</u>

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
International	2,650	-
Peak 2015	<u>250</u>	<u>38</u>
	<u>2,900</u>	<u>38</u>

International - to support Guides and Rangers on overseas trips.

Peak 2015 - Opportunities grants for Guides attending UK camps and activities.

12. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
County	66,978	5,264	72,242
Pax Tor Brownie House	-	238	238
Pax Hoh Campsite	<u>-</u>	<u>387</u>	<u>387</u>
	<u>66,978</u>	<u>5,889</u>	<u>72,867</u>

Included in support costs are accountancy fees - independent examination £2,499 (2021: £2,742).

Support costs, included in the above, are as follows:

Management

	2022	2021
	County	Total activities
	£	£
Wages	39,475	34,014
Other operating leases	10,954	9,768
Insurance	1,218	867
Light and heat	2,798	890
Telephone	347	386
Membership support costs	6,404	5,452
Administration expenses	3,566	3,552
Maintenance	731	947
Subscriptions	612	1,648
Depreciation of tangible and heritage assets	<u>873</u>	<u>180</u>
	<u>66,978</u>	<u>57,704</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

12. SUPPORT COSTS - continued Finance

	2022 Total activities £	2021 Total activities £
Loss on sale of tangible fixed assets	<u>-</u>	<u>252,875</u>

Governance costs

	County £	Pax Tor Brownie House £	Pax Hoh Campsite £	2022 Total activities £	2021 Total activities £
Accountancy	2,499	-	-	2,499	2,740
Legal & Professional fees	162	-	-	162	1,308
Expenses	<u>2,603</u>	<u>238</u>	<u>387</u>	<u>3,228</u>	<u>2,172</u>
	<u>5,264</u>	<u>238</u>	<u>387</u>	<u>5,889</u>	<u>6,220</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2022, 12 trustees received a total of £3,228 (In 2021, 14 trustees received a total of £2,172).

14. STAFF COSTS

	2022 £	2021 £
Wages and salaries	<u>39,475</u>	<u>34,014</u>
	<u>39,475</u>	<u>34,014</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Managerial staff	1	1
Administrative staff	<u>2</u>	<u>3</u>
	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 2 (2021: 3)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	66,941	84,297	151,238
Additions	<u>-</u>	<u>19,196</u>	<u>19,196</u>
At 31 December 2022	<u>66,941</u>	<u>103,493</u>	<u>170,434</u>
DEPRECIATION			
At 1 January 2022	45,713	63,385	109,098
Charge for year	<u>-</u>	<u>5,962</u>	<u>5,962</u>
At 31 December 2022	<u>45,713</u>	<u>69,347</u>	<u>115,060</u>
NET BOOK VALUE			
At 31 December 2022	<u>21,228</u>	<u>34,146</u>	<u>55,374</u>
At 31 December 2021	<u>21,228</u>	<u>20,912</u>	<u>42,140</u>
16. STOCKS		2022	2021
		£	£
Stocks		<u>3,155</u>	<u>4,119</u>
17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade debtors		4,440	-
Prepayments and accrued income		<u>11,706</u>	<u>4,498</u>
		<u>16,146</u>	<u>4,498</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

18. CASH AT BANK AND IN HAND

	2022 £	2021 £
BANK		
County:		
Current account	2,741	1,746
Special Interest Bearing account	105,672	105,382
Business Reserve account	5,792	5,267
National Savings account	10,925	10,914
National Savings income bonds	65,000	65,000
Lloyds Business Account	142,204	104,385
Pax Tor Brownie House:		
Current account	3,624	5,514
Business Reserve account	66,526	76,366
Pax Hoh Campsite:		
Lloyds current account	17,120	19,187
Share of Peak Camps account	<u>14,576</u>	<u>14,562</u>
Bank total	434,180	408,323
CASH IN HAND		
County	151	304
Pax Hoh	64	63
Pax Tor	<u>25</u>	<u>36</u>
	<u>434,420</u>	<u>408,726</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	4,560	-
Taxation and social security	997	482
Other creditors	<u>13,454</u>	<u>6,796</u>
	<u>19,011</u>	<u>7,278</u>

Included in other creditors is deferred income of £9,122 (2021: £240) relating to advance deposits.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

20. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Fund	330,128	45,064	667	375,859
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	4,844	(2,450)	-	2,394
Half share of Peak Camps Reserve	14,562	14	-	14,576
Outdoor Fund (D of E)	3,188	-	-	3,188
County Commissioner Fund	2,952	-	-	2,952
Peak International Experience	7,979	-	-	7,979
Peak 2015 and Opportunities Fund	<u>18,340</u>	<u>(3,371)</u>	<u>-</u>	<u>14,969</u>
	446,383	39,257	667	486,307
Restricted funds				
Latham Legacy Fund	5,332	(1,441)	(177)	3,714
International Fund	<u>490</u>	<u>-</u>	<u>(490)</u>	<u>-</u>
	<u>5,822</u>	<u>(1,441)</u>	<u>(667)</u>	<u>3,714</u>
TOTAL FUNDS	<u>452,205</u>	<u>37,816</u>	<u>-</u>	<u>490,021</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	184,447	(139,383)	45,064
International Travel Fund	200	(2,650)	(2,450)
Half share of Peak Camps Reserve	14	-	14
Peak 2015 and Opportunities Fund	<u>-</u>	<u>(3,371)</u>	<u>(3,371)</u>
	184,661	(145,404)	39,257
Restricted funds			
Latham Legacy Fund	<u>-</u>	<u>(1,441)</u>	<u>(1,441)</u>
TOTAL FUNDS	<u>184,661</u>	<u>(146,845)</u>	<u>37,816</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General Fund	519,478	(189,350)	330,128
Combined Campsite and Development Fund	64,390	-	64,390
International Travel Fund	4,844	-	4,844
Half share of Peak Camps Reserve	15,112	(550)	14,562
Outdoor Fund (D of E)	3,188	-	3,188
County Commissioner Fund	2,952	-	2,952
Peak International Experience	7,979	-	7,979
Peak 2015 and Opportunities Fund	<u>20,662</u>	<u>(2,322)</u>	<u>18,340</u>
	638,605	(192,222)	446,383
Restricted funds			
Latham Legacy Fund	5,896	(564)	5,332
International Fund	<u>490</u>	<u>-</u>	<u>490</u>
	<u>6,386</u>	<u>(564)</u>	<u>5,822</u>
TOTAL FUNDS	<u><u>644,991</u></u>	<u><u>(192,786)</u></u>	<u><u>452,205</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	164,923	(354,273)	(189,350)
Half share of Peak Camps Reserve	-	(550)	(550)
Peak 2015 and Opportunities Fund	<u>1,240</u>	<u>(3,562)</u>	<u>(2,322)</u>
	166,163	(358,385)	(192,222)
Restricted funds			
Latham Legacy Fund	-	(564)	(564)
TOTAL FUNDS	<u><u>166,163</u></u>	<u><u>(358,949)</u></u>	<u><u>(192,786)</u></u>

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp. Due to the uncertainty of future Peak Camps, the bank account has been closed and the money returned to the 2 associations - this fund will be ringfenced for any future joint venture.

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

20. MOVEMENT IN FUNDS - continued

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund was set up from surpluses from Peak 2015 and has been designated to cover new resources, joint trips and events, recruitment and training and opportunities..

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The International Fund was specifically set up to aid overseas Guides and Scouts to attend future peak camps. As the future of peak camps is currently being reviewed it has been agreed to transfer the balance of this fund into the general unrestricted fund.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

22. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales - Charity number 504343

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 21

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in 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.

OBJECTIVES AND ACTIVITIES

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good.

We give them a space to have fun.

We run Rainbows (5 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years). During 2020 Girlguiding formed a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to be her best and to have her voice heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

Public benefit

The Association is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2021 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

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

Grantmaking

Grants are made from the Latham Legacy, the International Travel fund, the Peak International Experience and the Peak Opportunities Fund.

The Latham Legacy provides grants for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of County. The International Travel fund is available for leaders and other members attending Guide events overseas, The Peak International Experience fund is available for units organising international experiences and the Peak Opportunities Fund is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

2021 has been another exciting and eventful year for Girlguiding Derbyshire whilst it must be acknowledged that the pandemic Covid-19, which required the country to remain in national lockdown for parts of 2021, has had some impact on County's ability to deliver its plans. Regular monitoring of the situation with Girlguiding nationally and regionally, the National Youth Agency and the UK Government has taken place throughout the year and has meant that we have been able to adapt our plans and continue to provide many varied opportunities for our young people through the use of virtual delivery platforms such as zoom, and socially distanced activities when guidance allowed before moving back to unrestricted face to face unit guiding and residential. Across all sections there have been activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure.

In 2021, we continued to do a lot of zooming, heavily utilising the free licences given to us by Girlguiding. Many of our volunteers continued to deliver activities to girls' houses accumulating 1000's of steps as they did so and some of the more tech savvy leaders embraced Facebook live too, characteristically using all the tools at our disposal to keep guiding going by any means and our County virtual units went from strength to strength.

We were also fortunate to be able to get back to face to face guiding as the year progressed and all but a very small number of units did just that, topping up our tanks of guiding goodwill as we got to spend time with the girls doing what we love and the pictures that were shared across our social media showed many happy girls and equally happy leaders.

Those images that we were able to share to our outward facing social media also gained a lot of really positive feedback from the general public and the families of our young members who were delighted to see their children finally getting the opportunity to enjoy face to face activities, trips and even residential.

We also managed to hold a real-life camp; 'Screen to Green' where the girls and leaders in all of our County virtual units had the chance to finally meet face to face and spend some very precious time with their new guiding friends across all four sections. The camp really showed how Girlguiding can bring people together when so many were isolated.

Our County Commissioner Team Challenge continued, with further challenges released and embraced by many. We've set 6 challenges already and there are 5 more in the pipeline. Two that have particularly stood out have been the Social Action Challenge and the Christmas Challenge. It was truly heart-warming to see the activities done by our units during our social action week, with so many good causes supported and the food banks in Derbyshire in particular benefitting greatly from the support of our members, who continue to think of others in times of need.

And it was wonderful to see so many of our units join in the Christmas Challenge and be invited to unit meetings, district events, carol services and sleepovers, where yet again we saw brilliant, thoughtful and kind guiding in action and a lot of Christmas dinners cooked.

We still celebrated our Duke of Edinburgh award winners with a virtual celebration and it was lovely to see them, their families, their leaders and the DofE team beam with pride as they received their awards. Then on the 21st November, we held our Celebration Afternoon Tea with our award recipients and their guests coming together in person to see us present over 100 awards to our amazing girls and volunteers and hearing about their outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It required careful Covid-19 management but absolutely worth all of the effort to share and celebrate those stories together.

County continues to provide opportunities for Commissioners to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all Commissioners. These events are specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered as a mix of both virtual events and face to face meetings.

Training needs across County are regularly reviewed and discussed by the Adult Support Team and the Trainers. In 2021, we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also a number of additional training/workshop learning to enrich their knowledge and experience.

In line with the national picture, we also experienced a significant decline in our membership in 2021, seeing a 27% drop in overall membership when national subscription figures were taken in February 2021 but this was still much less than in many other parts of Girlguiding. By the end of the year, we saw those figures rise again significantly with a 15% increase in young members, and we were very proud to see Derbyshire as the leading county for young person recruitment nationally for December. This is due mostly to the continued efforts of our strong team of volunteers supported by our Membership Growth and Retention team and their wider networks across our county.

Of course, there have been many other challenges presented to us by the pandemic too and it was an incredibly difficult decision to surrender of the lease for Glenbrook Activity Centre and return the running of the centre back to Girlguiding nationally on April 1st, 2021 and great to see that Girlguiding UK continues to offer the activities previously provided from Glenbrook and have also expanded that offer too.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

It's been an absolute pleasure to have seen so much amazing guiding and all that our volunteers have done to cope with uncertainty, conquer technology, grab those opportunities to be face to face, support our young members and each other and keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2022.

Conclusion

County continues to develop and to offer exciting opportunities to its members which include both the traditional face to face model and a blended offer of virtual guiding, sending out activity packs too. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without them the standards of guiding across Derbyshire would not be maintained.

2021 was another busy year of activities and events delivered using face to face and virtual formats and our volunteers and young members continue to adapt to this environment with their signature enthusiasm and can-do attitude. Membership numbers did decline but rallied well towards the end of the year, with a substantial increase.

County supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers were kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's activity plans.

County utilised as many schemes and grants as possible, to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful but unusual year in 2021, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a deficit on unrestricted funds of £192,222 (2020: £42,578 deficit).

There was a deficit on restricted funds of £564 (2020: £127 deficit).

Funds carried forward as at 31 December 2021 amounted to unrestricted £446,383 (2020: £638,605) and restricted £5,822 (2020: £6,386).

The running of Glenbrook Activity Centre was returned to Girlguiding UK on the 1st April 2021, the assets were disposed as at 31st March 2021. The disposal costs amounted to £252,543 and are included in the unrestricted deficit above.

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

Reserves policy

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the Association should be 12 months of the reserves expended. This year the reserves policy has been reappraised to exclude all designated funds on the basis that this provides a more realistic value, which equates to £105,078 in general funds. Free reserves represent the 'working capital' of the 'Association' available to support short and medium term objectives and to safeguard against unexpected decreases in income.

At present the free reserves, which amount to £105,078 show a surplus of funds of £182,910. The balance has been evaluated by the Trustees who consider that the surplus will support the charity as we recover from the Covid-19 crisis allowing us to manage County subscriptions in order to retain and rebuild membership and fund future improvements to the properties managed by County.

As with most charities and businesses, Girlguiding Derbyshire has been impacted by the Covid-19 pandemic. We have had to adapt our activities in many ways including the cancellation of Peak 2020, our facilities at Glenbrook, Pax Tor and Pax Hoh have been closed for much of 2020 and 2021, and our County Office staff have worked from home, or been furloughed. The lease of our residential centres and campsites at Glenbrook have been returned to Girlguiding UK on April 1st, 2021, as the Trustees felt that our reserves were no longer sufficient to run the property effectively.

Throughout the pandemic the executive team have modelled a worst-case scenario and meet on a regular basis to monitor our situation and adapt our plans as things evolve. With the ongoing support of our volunteers and members, we believe that we can continue to achieve the goals of the organisation within the confines of our reserves policy.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly-appointed Trustees comprises mentoring by commissioners on their role within the charity. All new Trustees are required to complete a skills booklet with evidence of knowledge of the charity. Once complete the Trustees are appointed.

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
504343

Principal address

Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees

Mrs M Lewis County Commissioner
Mrs I Clarke Assistant County Commissioner
Miss J Hems Assistant County Commissioner
Mrs J Stoney County Treasurer

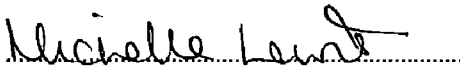
Mrs Sarah Smith
Mrs Dawn Hutcheson
Mrs Katie Tanfield
Mrs Mary Kellary
Ms Amanda Patchett
Ms Angela Arter

Mrs Carole Nightingale	Appointed 01/08/21
Miss Sarah Parr	Appointed 02/12/21
Miss Alison Campbell	Resigned 21/06/21
Mrs Patricia Presland	Resigned 31/07/21
Ms Lisa Eyre	Resigned 31/12/21
Mrs Linda Potter	Resigned 13/01/21

Independent Examiner

David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 24 MAY 2022 and signed on its behalf by:



Mrs M Lewis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 22/06/22

THE GUIDE ASSOCIATION - DERBYSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	50,996	-	50,996	69,908
Charitable activities					
County	6	63,237	-	63,237	61,386
Pax Tor Brownie House		17,669	-	17,669	10,898
Pax Hoh Campsite		8,000	-	8,000	10,150
Glenbrook Activity Centre		21,084	-	21,084	34,982
Virtual Branches		409	-	409	-
Other trading activities	4	3,601	-	3,601	56,682
Investment income	5	108	-	108	1,181
Other income	7	1,059	-	1,059	13,695
Total		166,163	-	166,163	258,882
EXPENDITURE ON					
Raising funds	8	18,925	-	18,925	84,615
Charitable activities					
County	9	69,141	-	69,141	134,459
Pax Tor Brownie House		7,026	-	7,026	9,473
Pax Hoh Campsite		7,218	-	7,218	6,643
Glenbrook Activity Centre		252,757	-	252,757	2,180
Peak Camps		550	-	550	64,217
Latham Legacy		-	564	564	-
Virtual Branches		2,768	-	2,768	-
Total		358,385	564	358,949	301,587
NET INCOME/(EXPENDITURE)		(192,222)	(564)	(192,786)	(42,705)
RECONCILIATION OF FUNDS					
Total funds brought forward		638,605	6,386	644,991	687,696
TOTAL FUNDS CARRIED FORWARD		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	16	42,140	-	42,140	289,245
CURRENT ASSETS					
Stocks	17	4,119	-	4,119	15,321
Debtors	18	4,498	-	4,498	4,116
Cash at bank and in hand	19	<u>402,904</u>	<u>5,822</u>	<u>408,726</u>	<u>363,573</u>
		411,521	5,822	417,343	383,010
CREDITORS					
Amounts falling due within one year	20	<u>(7,278)</u>	-	<u>(7,278)</u>	<u>(27,264)</u>
NET CURRENT ASSETS		<u>404,243</u>	<u>5,822</u>	<u>410,065</u>	<u>355,746</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>
NET ASSETS		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>
FUNDS					
Unrestricted funds	21			446,383	638,605
Restricted funds				<u>5,822</u>	<u>6,386</u>
TOTAL FUNDS				<u>452,205</u>	<u>644,991</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25.11.2022 and were signed on its behalf by:

Michelle Lewis
M Lewis - Trustee

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 for Smaller Entities published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees have carried out a risk assessment of the charity's reserves in the light of the Covid-19 restrictions. The executive team have modelled a worst-case scenario and consider that the charity's reserves can remain within the reserves policy established by the trustees. The trustees meet on a regular basis to monitor the situation and adapt plans as things evolve and conclude that there is no concern over the going concern policy in respect of the preparation of these financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

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

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Long leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance, 20% on reducing balance and 15% on reducing balance

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. DONATIONS AND LEGACIES		2021	2020
		£	£
Glenbrook Activity Centre		-	1,765
Other donations		193	2,047
Subscriptions		<u>50,803</u>	<u>66,096</u>
		<u>50,996</u>	<u>69,908</u>
4. OTHER TRADING ACTIVITIES		2021	2020
		£	£
Camps and other activities		-	51,619
Sale of goods		2,350	5,063
Properties Income		<u>1,251</u>	-
		<u>3,601</u>	<u>56,682</u>
5. INVESTMENT INCOME		2021	2020
		£	£
Deposit account interest		<u>108</u>	<u>1,181</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2021	2020
		£	£
Grants	Activity		
	County	56,234	13,708
Training	County	564	2,774
Camps and other activities	County	-	44,904
Programme and Events	County	6,439	-
Grants	Pax Tor Brownie House	17,669	10,000
Camps and other activities	Pax Tor Brownie House	-	898
Grants	Pax Hoh Campsite	8,000	10,000
Camps and other activities	Pax Hoh Campsite	-	150
Grants	Glenbrook Activity Centre	21,084	34,982
Grants	Virtual Branches	409	-
		<u>110,399</u>	<u>117,416</u>
Grants received, included in the above, are as follows:		2021	2020
		£	£
Council Rates Grant		94,123	60,000
Coronavirus Job Retention Scheme		8,614	8,690
Growth Grant		<u>659</u>	-
		<u>103,396</u>	<u>68,690</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

7. OTHER INCOME

	2021	2020
	£	£
Other income	<u>1,059</u>	<u>13,695</u>

Insurance Income of £399 was received in March 2021 for a laptop. In March 2020 £12,063 was received into Glenbrook Outdoor Activity Centre in relation to a claim made for repairs to the watercourse incurred in the year ended 31 December 2019.

8. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	2,291	1,061
Camp and other activities	-	140
Provision of services	2,036	15,623
Repairs and renewals	3,513	17,541
Glenbrook wages	5,441	27,281
Growth and retention	272	122
Depreciation	<u>5,372</u>	<u>22,847</u>
	<u>18,925</u>	<u>84,615</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	7,250	38	61,853	69,141
Pax Tor Brownie House	7,026	-	-	7,026
Pax Hoh Campsite	6,677	-	541	7,218
Glenbrook Activity Centre	-	-	252,757	252,757
Peak Camps	550	-	-	550
Latham Legacy	564	-	-	564
Virtual Branches	<u>1,120</u>	<u>-</u>	<u>1,648</u>	<u>2,768</u>
	<u>23,187</u>	<u>38</u>	<u>316,799</u>	<u>340,024</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Rates and water	-	426
Insurance	2,762	-
Light and heat	2,104	3,126
Telephone	782	637
Advertising	-	83
Sundries	-	25
Training	3,211	1,751
Camp and activity costs	6,273	111,141
Advisors expenses	-	282
Repairs and renewals	4,302	4,983
Depreciation	3,753	4,135
	<u>23,187</u>	<u>126,589</u>

11. GRANTS PAYABLE

	2021 £	2020 £
County	<u>38</u>	<u>11,337</u>

The total grants paid to individuals during the year was as follows:

	2021 £	2020 £
Peak 2015	<u>38</u>	<u>11,337</u>

12. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
County	56,056	332	5,465	61,853
Pax Hoh Campsite	-	-	541	541
Glenbrook Activity Centre	-	252,543	214	252,757
Virtual Branches	<u>1,648</u>	-	-	<u>1,648</u>
	<u>57,704</u>	<u>252,875</u>	<u>6,220</u>	<u>316,799</u>

Included in support costs are accountancy fees - independent examination £2,742 (2020: £3,432).

Support costs, included in the above, are as follows:

Management

	County £	Virtual Branches £	2021 Total activities £	2020 Total activities £
Wages	34,014	-	34,014	39,663
Other operating leases	9,768	-	9,768	9,966
Insurance	867	-	867	3,670
Light and heat	890	-	890	1,648
Telephone	386	-	386	693
Sundries	5,452	-	5,452	3,868
Administration expenses	<u>3,552</u>	-	<u>3,552</u>	<u>9,602</u>
Carried forward	54,929	-	54,929	69,110

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. SUPPORT COSTS - continued

Management - continued

	County £	Virtual Branches £	2021 Total activities £	2020 Total activities £
Brought forward	54,929	-	54,929	69,110
Maintenance	789	-	789	200
Furniture and equipment	158	-	158	50
Subscriptions	-	1,648	1,648	-
Depreciation of tangible and fixed assets	180	-	180	-
	<u>56,056</u>	<u>1,648</u>	<u>57,704</u>	<u>69,360</u>

Finance

	County £	Glenbrook Activity Centre £	2021 Total activities £	2020 Total activities £
Loss on disposal of tangible fixed assets	<u>332</u>	<u>252,543</u>	<u>252,875</u>	<u>-</u>

The disposal of Glenbrook Activity Centre represents the transfer of the assets back to Girlguiding UK on the 1st April 2021.

Governance costs

	County £	Pax Hah Campsite £	Glenbrook Activity Centre £	2021 Total activities £	2020 Total activities £
Accountancy	2,742	-	(2)	2,740	3,432
Legal & Professional fees	1,092	-	216	1,308	2,316
Expenses	<u>1,631</u>	<u>541</u>	<u>-</u>	<u>2,172</u>	<u>3,938</u>
	<u>5,465</u>	<u>541</u>	<u>214</u>	<u>6,220</u>	<u>9,686</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2021, 14 trustees received a total of £2,172 (In 2020, 14 trustees received a total of £3,938).

14. STAFF COSTS

	2021 £	2020 £
Wages and salaries	<u>39,456</u>	<u>66,944</u>
	<u>39,456</u>	<u>66,944</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	2020
Managerial staff	1	2
Administrative staff	<u>3</u>	<u>3</u>
	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 3 (2020: 3)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,908	-	69,908
Charitable activities			
County	61,386	-	61,386
Pax Tor Brownie House	10,898	-	10,898
Pax Hoh Campsite	10,150	-	10,150
Glenbrook Activity Centre	34,982	-	34,982
Other trading activities	56,682	-	56,682
Investment income	1,181	-	1,181
Other income	<u>13,695</u>	-	<u>13,695</u>
Total	258,882	-	258,882
EXPENDITURE ON			
Raising funds	84,615	-	84,615
Charitable activities			
County	134,332	127	134,459
Pax Tor Brownie House	9,473	-	9,473
Pax Hoh Campsite	6,643	-	6,643
Glenbrook Activity Centre	2,180	-	2,180
Peak Camps	64,217	-	64,217
Total	<u>301,460</u>	<u>127</u>	<u>301,587</u>
NET INCOME/(EXPENDITURE)	(42,578)	(127)	(42,705)
Transfers between funds	<u>7,034</u>	<u>(7,034)</u>	-
Net movement in funds	(35,544)	(7,161)	(42,705)

THE GUIDE ASSOCIATION - DERBYSHIRE

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

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	789,525	13,547	803,072
Prior year adjustment	(115,376)	-	(115,376)
As restated	<u>674,149</u>	<u>13,547</u>	<u>687,696</u>
TOTAL FUNDS CARRIED FORWARD	<u>638,605</u>	<u>6,386</u>	<u>644,991</u>

16. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	66,941	392,129	241,626	700,696
Additions	-	-	14,825	14,825
Disposals	-	(392,129)	(172,154)	(564,283)
At 31 December 2021	<u>66,941</u>	<u>-</u>	<u>84,297</u>	<u>151,238</u>
DEPRECIATION				
At 1 January 2021	43,089	157,678	210,684	411,451
Charge for year	2,624	3,922	2,761	9,307
Eliminated on disposal	-	(161,600)	(150,060)	(311,660)
At 31 December 2021	<u>45,713</u>	<u>-</u>	<u>63,385</u>	<u>109,098</u>
NET BOOK VALUE				
At 31 December 2021	<u>21,228</u>	<u>-</u>	<u>20,912</u>	<u>42,140</u>
At 31 December 2020	<u>23,852</u>	<u>234,451</u>	<u>30,942</u>	<u>289,245</u>

17. STOCKS

	2021 £	2020 £
Stocks	<u>4,119</u>	<u>15,321</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Prepayments and accrued income	<u>4,498</u>	<u>4,116</u>
19. CASH AT BANK AND IN HAND		
	2021	2020
	£	£
BANK		
County:		
Current account	1,746	1,746
Special Interest Bearing account	105,382	105,371
Business Reserve account	5,267	5,256
National Savings account	10,914	10,835
National Savings income bonds	65,000	65,000
Lloyds Business Account	104,385	31,169
Pax Tor Brownie House:		
Current account	5,514	7,059
Business Reserve account	76,366	76,358
Pax Hoh Campsite:		
Lloyds current account	19,187	15,554
Glenbrook Activity Centre accounts		
Community Direct Plus account	-	18,736
Business Select 14 day account	-	10,317
Business Select Instant Access account	-	477
Share of Peak Camps account	<u>14,562</u>	<u>15,112</u>
Bank total	408,323	362,990
CASH IN HAND		
County	-	332
Pax Hoh Campsite	304	67
Pax Tor	63	22
Glenbrook Activity Centre	<u>36</u>	<u>162</u>
	<u>408,726</u>	<u>363,573</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	3,108
Taxation and social security	482	994
Other creditors	<u>6,796</u>	<u>23,162</u>
	<u>7,278</u>	<u>27,264</u>

Included in other creditors is deferred income of £240 (2020: £11,158) relating to advance deposits.

21. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General Fund	519,478	(189,350)	330,128
Combined Campsite and Development Fund	64,390	-	64,390
International Travel Fund	4,844	-	4,844
Half share of Peak Camps Reserve	15,112	(550)	14,562
Outdoor Fund (D of E)	3,188	-	3,188
County Commissioner Fund	2,952	-	2,952
Peak International Experience	7,979	-	7,979
Peak 2015 and Opportunities Fund	<u>20,662</u>	<u>(2,322)</u>	<u>18,340</u>
	638,605	(192,222)	446,383
Restricted funds			
Latham Legacy Fund	5,896	(564)	5,332
International Fund	490	-	490
	<u>6,386</u>	<u>(564)</u>	<u>5,822</u>
TOTAL FUNDS	<u>644,991</u>	<u>(192,786)</u>	<u>452,205</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	164,923	(354,273)	(189,350)
Half share of Peak Camps Reserve	-	(550)	(550)
Peak 2015 and Opportunities Fund	<u>1,240</u>	<u>(3,562)</u>	<u>(2,322)</u>
	166,163	(358,385)	(192,222)
Restricted funds			
Latham Legacy Fund	-	(564)	(564)
	<u>166,163</u>	<u>(358,949)</u>	<u>(192,786)</u>

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

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds					
General Fund	530,377	-	(10,950)	51	519,478
Combined Campsite and Development Fund	64,336	-	54	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	142,211	(115,376)	(19,246)	7,523	15,112
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015 and Opportunities Fund	32,148	-	(11,436)	(50)	20,662
	<u>789,525</u>	<u>(115,376)</u>	<u>(42,578)</u>	<u>7,034</u>	<u>638,605</u>
Restricted funds					
Latham Legacy Fund	6,023	-	(127)	-	5,896
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	-	-	-	490	490
	<u>13,547</u>	<u>-</u>	<u>(127)</u>	<u>(7,034)</u>	<u>6,386</u>
TOTAL FUNDS	<u>803,072</u>	<u>(115,376)</u>	<u>(42,705)</u>	<u>-</u>	<u>644,991</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	213,822	(224,772)	(10,950)
Combined Campsite and Development Fund	89	(35)	54
Half share of Peak Camps Reserve	44,971	(64,217)	(19,246)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015 and Opportunities Fund	-	(11,436)	(11,436)
	<u>258,882</u>	<u>(301,460)</u>	<u>(42,578)</u>
Restricted funds			
Latham Legacy Fund	-	(127)	(127)
	<u>-</u>	<u>(127)</u>	<u>(127)</u>
TOTAL FUNDS	<u>258,882</u>	<u>(301,587)</u>	<u>(42,705)</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds					
General Fund	530,377	-	(200,300)	51	330,128
Combined Campsite and Development Fund	64,336	-	54	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	142,211	(115,376)	(19,796)	7,523	14,562
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015 and Opportunities Fund	<u>32,148</u>	<u>-</u>	<u>(13,758)</u>	<u>(50)</u>	<u>18,340</u>
	789,525	(115,376)	(234,800)	7,034	446,383
Restricted funds					
Latham Legacy Fund	6,023	-	(691)	-	5,332
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>490</u>	<u>490</u>
	<u>13,547</u>	<u>-</u>	<u>(691)</u>	<u>(7,034)</u>	<u>5,822</u>
TOTAL FUNDS	<u>803,072</u>	<u>(115,376)</u>	<u>(235,491)</u>	<u>-</u>	<u>452,205</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	378,745	(579,045)	(200,300)
Combined Campsite and Development Fund	89	(35)	54
Half share of Peak Camps Reserve	44,971	(64,767)	(19,796)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015 and Opportunities Fund	<u>1,240</u>	<u>(14,998)</u>	<u>(13,758)</u>
	425,045	(659,845)	(234,800)
Restricted funds			
Latham Legacy Fund	-	(691)	(691)
TOTAL FUNDS	<u>425,045</u>	<u>(660,536)</u>	<u>(235,491)</u>

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

21. MOVEMENT IN FUNDS - continued

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp.

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund relates to various funds designated and covers new resources, joint trips and events, recruitment and training and opportunities. No time scale to utilise the money has been set by the trustees.

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The Chatsworth Bursary Fund was set up for the benefit of the Guides and Scouts of Derbyshire attending future peak camps this has been absorbed into the general fund during 2020.

The International Fund is specifically set up to aid overseas Guides and Scouts to attend future peak camps.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

23. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

THE GUIDE ASSOCIATION DERBYSHIRE

England & Wales - Charity number 504343

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 22

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in 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.

OBJECTIVES AND ACTIVITIES

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good.

We give them a space to have fun.

We run Rainbows (5 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years). During 2020 Girlguiding formed a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to be her best and to have her voice heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

At the start of 2020 the Trustees and other representatives of Girlguiding Derbyshire updated the county's five-year Strategic Plan, entitled "Being Our Best" and aligning it with Girlguiding's updated aims and objectives.

Public benefit

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

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

Grantmaking

Grants are made from the Latham Legacy, the International Travel fund and the Peak International Experience.

The Latham Legacy provides a grant for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of the County.

The International Travel fund is available for leaders and other members attending Guide events overseas.

The Peak International Experience fund is available for units organising international experiences as requested by the units.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

2020 has been another exciting and eventful year for Girlguiding Derbyshire whilst it must be acknowledged that the pandemic Covid-19, which required the country to go into a national lockdown from 23 March 2020, has had some impact on the county's ability to deliver its plans. Regular monitoring of the situation with Girlguiding nationally and regionally, the National Youth Agency and the UK Government has taken place throughout the year and has meant that we have been able to adapt our plans and continue to provide many varied opportunities for our young people through the use of virtual delivery platforms such as zoom, and socially distanced activities when guidance allowed. Across all sections there have been activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure.

We started the year with a County International trip to Kandersteg International Scout Centre in Switzerland, which saw over 40 young people and 8 leaders from Girlguiding and Scouting across Derbyshire visit Switzerland and take part in all kinds of winter activities and included a much treasured trip to one of our world centres; Our Chalet.

On World Thinking Day, over 1,500 members of Girlguiding Derbyshire boarded buses, trains and coaches to take part in a regional event at the NEC in Birmingham called Celebrate! The event saw 13,500 members from across the Girlguiding Midlands region come together to celebrate all that is amazing about Girlguiding and will be an event many girls and leaders will remember for many years to come.

With Lockdown looming, events such as Spring Bank Camp could no longer go ahead and this was the inspiration for the first of the two virtual campover events we held during 2020. Taking place over the spring bank holiday, this event attracted more than 7,000 young members and leaders from across Derbyshire and the world, with guiding and scouting members joining in from places as far away as Japan, Australia and Canada. The nature of these events meant that whole families became involved, setting up camps in their gardens, living rooms and even the bath. We used this event as an opportunity to raise money from the sale of badges to support our local NHS charities and we were delighted to be able to hand over cheques amounting to £4,816 to our local hospitals.

With many of our leaders being designated key workers, we quickly realised that we needed to be able to offer some guiding provision for those girls whose leaders were unable to offer any guiding due to personal and work commitments and so quickly created a new unit for each section at county level, thus 1st Derbyshire virtual Rainbows, 1st Derbyshire virtual Brownies, 1st Derbyshire virtual Guides and 1st Derbyshire virtual Rangers were created. Supported by leaders from all over our county and even some from out of county, these units have been a tremendous success, keeping girls engaged and involved when otherwise the opportunity to do so would not have been available.

We felt that during the Covid-19 pandemic, our key aims were to stay engaged with our members to keep a guiding offer available to all and to be able to celebrate the achievements of our young members and volunteers and being unable to meet face to face did not stop Girlguiding Derbyshire celebrating these successes. In early May we took to Zoom to hold our first virtual awards ceremony, presenting our Duke of Edinburgh awards to 15 girls who received their Bronze awards, a further 19's girl who received their Silver awards and 2 received the prestigious Gold awards.

At the end of June, triggered by an email telling the story of two Brownies who had kept their street entertained in Lockdown by writing a newsletter which they drew and wrote themselves, we created our Lockdown Hero award which recognised any member of Girlguiding Derbyshire who had really contributed something special to their community during Lockdown and were delighted to issue over 300 of these awards to our members to recognise their achievements.

By the end of the summer, it became clear that we would not be able to hold our annual awards celebration tea in the usual format either, so again we looked at how we could celebrate the achievements of our wonderful volunteers and young members who were nominated, in a way that was still special. A massive logistical challenge saw us deliver a cream tea to every award winner and their guest along with an invitation to join us on Zoom. To be able to see them and hear their stories meant that even though we couldn't be physically together, we celebrated together from our own homes.

Being mindful that many of our members may live alone and in Lockdown may have felt isolated, we quickly rallied again and created our weekly Leader's fun sessions. Open to any volunteer with Girlguiding Derbyshire we held sessions via zoom on topics and skills as diverse as crafting, quizzing and even dancing and mindfulness. They were well supported and for many were an opportunity to reconnect with their guiding family.

The county continues to provide opportunities for commissioners to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all Commissioners. These events are specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered virtually after March 2020.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Training needs across the county are regularly reviewed and discussed by the Adult Support Team and the Trainers and in 2020 we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also a number of additional training/workshop learning to enrich their knowledge and experience.

In line with the trends from previous years and the national context, we have experienced a small decline in our membership in 2020, but much less so than in many other parts of Girlguiding. This is due to the continued efforts of our strong volunteer Membership Growth and Retention team and their wider networks across our county. We have also had the benefit of a paid development worker, funded by the Pears Foundation via Girlguiding who were targeted with recruitment of volunteers, opening new units and increasing young member places. Undoubtedly, the Covid-19 pandemic will have some impact of our membership numbers, the scale of which will only be seen in early 2021 when we collect our membership fees.

Of course, there have been many other challenges presented to us by the pandemic too and it was a heart-breaking decision to have to cancel our County International Camp; Peak 2020 that so many of our members look forward to every 5 years. At the time we took the decision it wasn't clear how the pandemic would unfold which made the decision very difficult. But of course, we now know that all large scale events have since been cancelled so it was the right decision to make before further costs were incurred.

During the course of 2020, with a reduction of utilisation of both our County office and Glenbrook Activity Centre we utilised the Job Retention Scheme and furloughed all staff on a part time, rolling basis. As part of our continued review of the impact of Covid-19 in our county, the Trustees also made the difficult decision to agree a mutual surrender of the lease for Glenbrook Activity Centre and return the running of the centre back to Girlguiding nationally. The centre was closed from March 2020 and having utilised all schemes and grants available, the Trustees concluded that having leased the centre for over 25 years, the continued investment and support needed to keep a centre of that size running was simply too much for the county to support. Glenbrook transferred to Girlguiding UK from April 1st, 2021. Girlguiding UK plans to continue the activities previously provided from Glenbrook in forthcoming years.

Conclusion

The county continues to develop and to offer exciting opportunities to its members moving from the traditional face to face model to a blended offer of virtual guiding, sending out activity packs and in the short windows where it was possible, face to face guiding. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without them the standards of guiding across Derbyshire would not be maintained.

2020 was another busy year of activities and events but in an entirely new format and our volunteers and young members took to this virtual world with their signature enthusiasm and can-do attitude. Membership numbers did decline slightly despite a continual flow of new enquiries from young members and potential volunteers.

The county supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers are kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's plans for the future.

The county utilised as many schemes and grants as possible, to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful but unusual year in 2020, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a deficit on unrestricted funds of £42,578 (Restated 2019: £105,599 deficit).

There was a deficit on restricted funds of £127 (2019: £688 deficit).

Funds carried forward as at 31 December 2020 amounted to unrestricted £638,605 (Restated 2019: £674,149) and restricted £6,386 (2019: £13,547).

The cancellation of Peak 2020 Camp due to Covid-19 resulted in a change in the treatment of deposit income and related expenses by the Peak Camps Joint Venture and a prior year adjustment has been included in the financial statements to reflect the adjustments.

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves policy

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the Association should be 12 months of the reserves expended (excluding Peak Camps resources expended) which equates to £238,243 in general funds. This excludes £15,112 designated reserves for Peak Camps which has been cancelled and refunded due to Covid-19. Free reserves represent the 'working capital' of the 'Association' available to support short and medium term objectives and to safeguard against unexpected decreases in income.

At present the free reserves, which amount to £334,248 show a surplus of funds of £96,005. The balance has been evaluated by the Trustees who consider that the surplus will support the charity during the current Covid-19 crisis and will fund future improvements to the properties managed by the County.

Covid-19

As with most charities and businesses, Girlguiding Derbyshire has been impacted by the Covid-19 pandemic throughout 2020. We have had to adapt our activities in many ways including the cancellation of Peak 2020, Glenbrook, Pax Tor and Pax Hoh have been closed, and our County Office staff have worked from home, or been furloughed. It was also mutually agreed to surrender the lease of our residential centres and campsites at Glenbrook to Girlguiding UK in April 1st, 2021,

The executive team have modelled a worst-case scenario and meet on a regular basis to monitor our situation and adapt our plans as things evolve. With the ongoing support of our volunteers and members, we believe that we can continue to achieve the goals of the organisation within the confines of our reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly appointed Trustees comprises mentoring by commissioners on their role within the charity. All new Trustees are required to complete a skills booklet with evidence of knowledge of the charity. Once complete the Trustees are appointed.

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

504343

Principal address

Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Mrs M Lewis County Commissioner
Mrs I Clarke Assistant County Commissioner
Miss J Hems Assistant County Commissioner
Mrs J Stoney County Treasurer

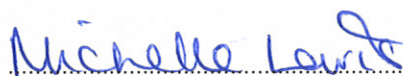
Elected trustees

Mrs Michelle Lewis
Mrs Izzy Clarke
Miss Joanne Hems
Mrs Jane Stoney
Mrs Kim Hilditch resigned - 30 May 2020
Mrs Linda Barlow resigned - 30 September 2020
Ms Jan Irlam resigned - 9 September 2020
Miss Alison Campbell
Mrs Sarah Smith
Mrs Dawn Hutcheson
Mrs Katie Tanfield
Mrs Mary Kellary
Mrs Patricia Presland
Ms Lisa Eyre
Mrs Linda Potter
Ms Amanda Patchett appointed - 1 May 2020
Ms Angela Arter appointed - 25 April 2020

Independent Examiner

David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 22-09-2021 and signed on its behalf by:



Mrs M Lewis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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 Trust 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.



David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 28/9/2021

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	69,908	-	69,908	67,345
Charitable activities					
County	6	61,386	-	61,386	12,158
Pax Tor Brownie House		10,898	-	10,898	6,943
Pax Hoh Campsite		10,150	-	10,150	3,612
Glenbrook Activity Centre		34,982	-	34,982	-
Other trading activities	4	56,682	-	56,682	121,704
Investment income	5	1,181	-	1,181	1,631
Other income	7	13,695	-	13,695	10,557
Total		258,882	-	258,882	223,950
EXPENDITURE ON					
Raising funds	8	84,615	-	84,615	210,810
Charitable activities					
County	9	134,332	127	134,459	103,051
Pax Tor Brownie House		9,473	-	9,473	8,490
Pax Hoh Campsite		6,643	-	6,643	6,255
Glenbrook Activity Centre		2,180	-	2,180	1,631
Peak Camps		64,217	-	64,217	-
Total		301,460	127	301,587	330,237
NET INCOME/(EXPENDITURE)		(42,578)	(127)	(42,705)	(106,287)
Transfers between funds	22	7,034	(7,034)	-	-
Net movement in funds		(35,544)	(7,161)	(42,705)	(106,287)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		789,525	13,547	803,072	793,983
Prior year adjustment	16	(115,376)	-	(115,376)	-
As restated		674,149	13,547	687,696	793,983
TOTAL FUNDS CARRIED FORWARD		638,605	6,386	644,991	687,696

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
FIXED ASSETS					
Tangible assets	17	289,245	-	289,245	267,895
CURRENT ASSETS					
Stocks	18	15,321	-	15,321	10,850
Debtors	19	4,116	-	4,116	52,822
Cash at bank and in hand	20	<u>357,187</u>	<u>6,386</u>	<u>363,573</u>	<u>548,024</u>
		376,624	6,386	383,010	611,696
CREDITORS					
Amounts falling due within one year	21	(27,264)	-	(27,264)	(191,895)
NET CURRENT ASSETS		<u>349,360</u>	<u>6,386</u>	<u>355,746</u>	<u>419,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>638,605</u>	<u>6,386</u>	<u>644,991</u>	<u>687,696</u>
NET ASSETS		<u>638,605</u>	<u>6,386</u>	<u>644,991</u>	<u>687,696</u>
FUNDS	22				
Unrestricted funds				638,605	674,149
Restricted funds				<u>6,386</u>	<u>13,547</u>
TOTAL FUNDS				<u>644,991</u>	<u>687,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22-01-2021 and were signed on its behalf by:


M Lewis - Trustee

THE GUIDE ASSOCIATION - DERBYSHIRE

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 for Smaller Entities published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The trustees have carried out a risk assessment of the charity's reserves in the light of the Covid-19 restrictions. The executive team have modelled a worst-case scenario and consider that the charity's reserves can remain within the reserves policy established by the trustees. The trustees meet on a regular basis to monitor the situation and adapt plans as things evolve and conclude that there is no concern over the going concern policy in respect of the preparation of these financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Long leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance, 20% on reducing balance and 15% on reducing balance

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

3. DONATIONS AND LEGACIES		2020	2019
			as restated
		£	£
Glenbrook Activity Centre		1,765	3,001
Other donations		2,047	1,264
Subscriptions		<u>66,096</u>	<u>63,080</u>
		<u>69,908</u>	<u>67,345</u>
4. OTHER TRADING ACTIVITIES		2020	2019
			as restated
		£	£
Camps and other activities		51,619	110,777
Sale of goods		<u>5,063</u>	<u>10,927</u>
		<u>56,682</u>	<u>121,704</u>
5. INVESTMENT INCOME		2020	2019
			as restated
		£	£
Deposit account interest		<u>1,181</u>	<u>1,631</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2020	2019
			as restated
		£	£
Grants	Activity		
	County	13,708	-
Training	County	2,774	6,197
Camps and other activities	County	44,904	5,961
Grants	Pax Tor Brownie House	10,000	-
Camps and other activities	Pax Tor Brownie House	898	6,943
Grants	Pax Hoh Campsite	10,000	-
Camps and other activities	Pax Hoh Campsite	150	3,612
Grants	Glenbrook Activity Centre	<u>34,982</u>	-
		<u>117,416</u>	<u>22,713</u>
Grants received, included in the above, are as follows:		2020	2019
			as restated
		£	£
Council Rates Grant		60,000	-
Coronavirus Job Retention Scheme		<u>8,690</u>	-
		<u>68,690</u>	-

THE GUIDE ASSOCIATION - DERBYSHIRE

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

7. OTHER INCOME

	2020	2019 as restated
	£	£
Gain on sale of tangible fixed assets	-	15
Other income	<u>13,695</u>	<u>10,542</u>
	<u><u>13,695</u></u>	<u><u>10,557</u></u>

Insurance Income of £12,063 was received in March 2020 into Glenbrook Outdoor Activity Centre in relation to a claim made for repairs to the watercourse incurred in the year ended 31 December 2019. Due to the uncertainty surrounding the claim no provision for this was included in the 2019 Financial Statements.

8. RAISING FUNDS

Other trading activities

	2020	2019 as restated
	£	£
Purchases	1,061	6,668
Camp and other activities	140	4,450
Provision of services	15,623	28,522
Repairs and renewals	17,541	118,254
Glenbrook wages	27,281	27,829
Growth and retention	122	3,240
Depreciation	<u>22,847</u>	<u>21,847</u>
	<u><u>84,615</u></u>	<u><u>210,810</u></u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	48,888	11,337	74,234	134,459
Pax Tor Brownie House	7,998	-	1,475	9,473
Pax Hoh Campsite	5,486	-	1,157	6,643
Glenbrook Activity Centre	-	-	2,180	2,180
Peak Camps	<u>64,217</u>	-	-	<u>64,217</u>
	<u><u>126,589</u></u>	<u><u>11,337</u></u>	<u><u>79,046</u></u>	<u><u>216,972</u></u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Rates and water	426	140
Light and heat	3,126	2,224
Telephone	637	602
Advertising	83	-
Sundries	25	-
Training	1,751	6,245
Camp and activity costs	111,141	16,313
Advisors expenses	282	1,574
Repairs and renewals	4,983	4,301
Depreciation	4,135	4,389
	<u>126,589</u>	<u>35,788</u>

11. GRANTS PAYABLE

	2020	2019 as restated
	£	£
County	<u>11,337</u>	<u>4,225</u>

The total grants paid to individuals during the year was as follows:

	2020	2019 as restated
	£	£
Training	-	258
Peak 2015	11,337	3,477
Peak Camp Subsidies	-	490
	<u>11,337</u>	<u>4,225</u>

12. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
County	66,728	7,506	74,234
Pax Tor Brownie House	1,475	-	1,475
Pax Hoh Campsite	1,157	-	1,157
Glenbrook Activity Centre	-	2,180	2,180
	<u>69,360</u>	<u>9,686</u>	<u>79,046</u>

Included in support costs are accountancy fees - independent examination £3,432 (2019: £4,806).

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

				2020	2019 as restated
	County £	Pax Tor Brownie House £	Pax Hoh Campsite £	Total activities £	Total activities £
Wages	39,663	-	-	39,663	39,843
Other operating leases	9,966	-	-	9,966	11,016
Insurance	1,314	1,199	1,157	3,670	4,683
Light and heat	1,372	276	-	1,648	2,287
Telephone	693	-	-	693	579
Sundries	3,868	-	-	3,868	2,345
Administration expenses	9,602	-	-	9,602	5,886
Travel	-	-	-	-	333
Maintenance	200	-	-	200	-
Furniture and equipment	50	-	-	50	338
Website costs	-	-	-	-	206
	<u>66,728</u>	<u>1,475</u>	<u>1,157</u>	<u>69,360</u>	<u>67,516</u>

Governance costs

				2020	2019 as restated
	County £	Glenbrook Activity Centre £		Total activities £	Total activities £
Accountancy	2,290	1,142		3,432	4,806
Legal & Professional fees	1,278	1,038		2,316	1,719
Expenses	<u>3,938</u>	-		<u>3,938</u>	<u>5,373</u>
	<u>7,506</u>	<u>2,180</u>		<u>9,686</u>	<u>11,898</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2020, 14 trustees received a total of £3,938 (In 2019, 14 trustees received a total of £5,218).

THE GUIDE ASSOCIATION - DERBYSHIRE

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

14. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	<u>39,663</u>	<u>39,843</u>
	<u>39,663</u>	<u>39,843</u>

The average monthly number of employees during the year was as follows:

	2020	2019 as restated
Managerial staff	<u>2</u>	<u>2</u>
Administrative staff	<u>3</u>	<u>3</u>
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 3 (2019: 3)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,345	-	67,345
Charitable activities			
County	12,158	-	12,158
Pax Tor Brownie House	6,943	-	6,943
Pax Hoh Campsite	3,612	-	3,612
Other trading activities	121,704	-	121,704
Investment income	1,550	81	1,631
Other income	<u>10,557</u>	<u>-</u>	<u>10,557</u>
Total	223,869	81	223,950
EXPENDITURE ON			
Raising funds	210,810	-	210,810
Charitable activities			
County	102,282	769	103,051
Pax Tor Brownie House	8,490	-	8,490
Pax Hoh Campsite	6,255	-	6,255
Glenbrook Activity Centre	1,631	-	1,631
Peak Camps	-	-	-
	<u>118,658</u>	<u>769</u>	<u>119,427</u>
Total	329,468	769	330,237

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	(105,599)	(688)	(106,287)
RECONCILIATION OF FUNDS			
Total funds brought forward	779,748	14,235	793,983
TOTAL FUNDS CARRIED FORWARD	<u>674,149</u>	<u>13,547</u>	<u>687,696</u>

16. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been included in the financial statements due to a change in the treatment of deposit income and related expenses by the Peak Camps Joint Venture, following the cancellation of Peak 2020 Camp due to Coronavirus.

17. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020	66,941	344,296	241,127	652,364
Additions	-	47,833	499	48,332
At 31 December 2020	<u>66,941</u>	<u>392,129</u>	<u>241,626</u>	<u>700,696</u>
DEPRECIATION				
At 1 January 2020	40,431	142,575	201,463	384,469
Charge for year	2,658	15,103	9,221	26,982
At 31 December 2020	<u>43,089</u>	<u>157,678</u>	<u>210,684</u>	<u>411,451</u>
NET BOOK VALUE				
At 31 December 2020	<u>23,852</u>	<u>234,451</u>	<u>30,942</u>	<u>289,245</u>
At 31 December 2019	<u>26,510</u>	<u>201,721</u>	<u>39,664</u>	<u>267,895</u>

18. STOCKS

	2020	2019 as restated
	£	£
Stocks	<u>15,321</u>	<u>10,850</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Prepayments and accrued income	<u>4,116</u>	<u>52,822</u>

20. CASH AT BANK AND IN HAND

	2020	2019
	£	£
BANK		
County:		
Current account	1,746	1,739
Special Interest Bearing account	105,371	125,273
Business Reserve account	5,256	4,524
National Savings account	10,835	11,236
National Savings income bonds	65,000	65,000
Lloyds Business Account	31,169	6,524
Pax Tor Brownie House:		
Current account	7,059	5,365
Business Reserve account	76,358	76,291
Pax Hoh Campsite:		
Lloyds current account	15,554	9,831
Glenbrook Activity Centre accounts		
Community Direct Plus account	18,736	40,652
Business Select 14 day account	10,317	20,203
Business Select Instant Access account	477	30,416
Share of Peak Camps account	<u>15,112</u>	<u>150,635</u>
Bank total	362,990	547,689
CASH IN HAND		
County	332	152
Pax Hoh Campsite	67	67
Pax Tor	22	22
Glenbrook Activity Centre	<u>162</u>	<u>94</u>
	<u>363,573</u>	<u>548,024</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade creditors	3,108	12,877
Taxation and social security	994	666
Other creditors	<u>23,162</u>	<u>178,352</u>
	<u>27,264</u>	<u>191,895</u>

Included in other creditors is deferred income of £11,158 (2019: £153,004) relating to advance deposits.

22. MOVEMENT IN FUNDS

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds					
General Fund	530,377	-	(10,950)	51	519,478
Combined Campsite and Development Fund	64,336	-	54	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	142,211	(115,376)	(19,246)	7,523	15,112
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015	<u>32,148</u>	-	<u>(11,436)</u>	<u>(50)</u>	<u>20,662</u>
	789,525	(115,376)	(42,578)	7,034	638,605
Restricted funds					
Latham Legacy Fund	6,023	-	(127)	-	5,896
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	-	-	-	490	490
	<u>13,547</u>	-	<u>(127)</u>	<u>(7,034)</u>	<u>6,386</u>
TOTAL FUNDS	<u>803,072</u>	<u>(115,376)</u>	<u>(42,705)</u>	<u>-</u>	<u>644,991</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

22. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	213,822	(224,772)	(10,950)
Combined Campsite and Development Fund	89	(35)	54
Half share of Peak Camps Reserve	44,971	(64,217)	(19,246)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015	-	(11,436)	(11,436)
	<u>258,882</u>	<u>(301,460)</u>	<u>(42,578)</u>
Restricted funds			
Latham Legacy Fund	-	(127)	(127)
	<u>-</u>	<u>(127)</u>	<u>(127)</u>
TOTAL FUNDS	<u>258,882</u>	<u>(301,587)</u>	<u>(42,705)</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General Fund	597,416	(67,039)	530,377
Combined Campsite and Development Fund	94,380	(30,044)	64,336
International Travel Fund	5,334	-	5,334
Half share of Peak Camps Reserve	26,767	68	26,835
Outdoor Fund (D of E)	3,188	-	3,188
County Commissioner Fund	3,952	-	3,952
Peak International Experience	7,979	-	7,979
Peak 2015	<u>40,732</u>	<u>(8,584)</u>	<u>32,148</u>
	779,748	(105,599)	674,149
Restricted funds			
Latham Legacy Fund	6,221	(198)	6,023
Chatsworth Bursary Fund	7,524	-	7,524
International Fund	<u>490</u>	<u>(490)</u>	<u>-</u>
	<u>14,235</u>	<u>(688)</u>	<u>13,547</u>
TOTAL FUNDS	<u>793,983</u>	<u>(106,287)</u>	<u>687,696</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	223,801	(290,840)	(67,039)
Combined Campsite and Development Fund	-	(30,044)	(30,044)
Half share of Peak Camps Reserve Peak 2015	68	-	68
	<u>-</u>	<u>(8,584)</u>	<u>(8,584)</u>
	223,869	(329,468)	(105,599)
Restricted funds			
Latham Legacy Fund	81	(279)	(198)
International Fund	-	(490)	(490)
	<u>-</u>	<u>(490)</u>	<u>(490)</u>
	81	(769)	(688)
TOTAL FUNDS	<u>223,950</u>	<u>(330,237)</u>	<u>(106,287)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds					
General Fund	597,416	-	(77,989)	51	519,478
Combined Campsite and Development Fund	94,380	-	(29,990)	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	26,767	(115,376)	(19,178)	7,523	(100,264)
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015	<u>40,732</u>	<u>-</u>	<u>(20,020)</u>	<u>(50)</u>	<u>20,662</u>
	779,748	(115,376)	(148,177)	7,034	523,229
Restricted funds					
Latham Legacy Fund	6,221	-	(325)	-	5,896
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	<u>490</u>	<u>-</u>	<u>(490)</u>	<u>490</u>	<u>490</u>
	<u>14,235</u>	<u>-</u>	<u>(815)</u>	<u>(7,034)</u>	<u>6,386</u>
TOTAL FUNDS	<u>793,983</u>	<u>(115,376)</u>	<u>(148,992)</u>	<u>-</u>	<u>529,615</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	437,623	(515,612)	(77,989)
Combined Campsite and Development Fund	89	(30,079)	(29,990)
Half share of Peak Camps Reserve	45,039	(64,217)	(19,178)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015	-	(20,020)	(20,020)
	<u>482,751</u>	<u>(630,928)</u>	<u>(148,177)</u>
Restricted funds			
Latham Legacy Fund	81	(406)	(325)
International Fund	-	(490)	(490)
	<u>81</u>	<u>(896)</u>	<u>(815)</u>
TOTAL FUNDS	<u>482,832</u>	<u>(631,824)</u>	<u>(148,992)</u>

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp.

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund relates to various funds designated and covers new resources, joint trips and events, recruitment and training and opportunities. No time scale to utilise the money has been set by the trustees.

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The Chatsworth Bursary Fund was set up for the benefit of the Guides and Scouts of Derbyshire attending future peak camps this has been absorbed into the general fund during 2020.

The International Fund is specifically set up to aid overseas Guides and Scouts to attend future peak camps.

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

24. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.