

# SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION

England & Wales · Charity number 507808

## Details

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Other names	SOUTH YORKSHIRE COUNTY OF THE GIRL GUIDES ASSOCIATION, GIRLGUIDING SOUTH YORKSHIRE
Status	Registered
Legal form	Other
Registered	1978-08-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Hesley Guide House Hesley Wood Scout Activity Centre White Lane Chapelton South Yorkshire S35 2YH
Phone	00000 000000
Email	<a href="mailto:admin@girlguidingsouthyorkshire.org.uk">admin@girlguidingsouthyorkshire.org.uk</a>
Website	<a href="http://www.girlguidingsouthyorkshire.org.uk">www.girlguidingsouthyorkshire.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE EDUCATION OF GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD.

**Activities:** Girl Guiding South Yorkshire is part of Girl Guiding Uk whose statement of purpose is to promote the education of girls and young women to help them develop emotionally,mentally,physically and spiritually so that they can make a positive contribution to their community and the wider world.

## Classification

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- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People

## Geography

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- **Area of benefit:** SOUTH YORKSHIRE
- Barnsley
- Doncaster
- Rotherham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£100,722	£95,846	-	-
2024-08-31	£91,124	£89,501	-	-
2023-06-30	£84,131	£72,969	-	-
2022-06-30	£50,553	£45,025	-	-
2021-06-30	£16,386	£20,305	-	-

## Trustees

Name	Role	Appointed
<b>Helen Elizabeth Cook</b>	Chair	2017-09-01
Clare Mary Carr		2025-05-01
Diane Addy		2026-01-01
Emma Louise Bradbury		2024-03-01
Fiona Charlotte Park		2025-11-01
Jaqueline Jayne Taggart		2022-09-01
Judith Elizabeth Evison		2020-04-17
Judith Kate Pleuvry		2021-11-01
Pamela Stevenson		2026-04-19
Sarah Marie Drayson		2025-02-01
Terri-Ann Smith		2023-09-01
Toni Keni Beevers		2025-04-01

**SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

England & Wales - Charity number 507808

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# Accounts

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# **SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

**( Registered Charity Number 507808 )**

## **TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS**

**YEAR ENDED 31st AUGUST 2025**

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 <sup>st</sup>	July	2024		31 <sup>st</sup>	August	2025

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**   
**Postcode**

### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Helen Elizabeth Cook	County Commissioner		North East England Region Commissioner
Terri-Ann Smith	Assistant County Commissioner		South Yorkshire County Commissioner
Toni Keni Beevers	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Jennie Louise Hawes	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Beverley Caunt	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Christine Tate	Division Commissioner Job Shar		South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner		South Yorkshire County Commissioner
Sarah Marie Drayson	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Heather Louise Harrison	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Faye Maxwell-Keys	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Alice Emily Lindley	Division Commissioner	To 27.03.2025	South Yorkshire County Commissioner
Juliette Ann Carpenter	Division Commissioner Job Shar		South Yorkshire County Commissioner
Jaqueline Jayne Taggart	Division Commissioner Job Shar		South Yorkshire County Commissioner
Nikki Emma Jewison	Division Commissioner Job Shar		South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Clare Mary Carr	Division Commissioner	From 01.05.2025	South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner	To 31.05.2025	South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Laura Susan Stones	Division Commissioner	From 01.02.2025	South Yorkshire County Commissioner
Rebecca Broadbent	Division Commissioner	To 08.01.2025	South Yorkshire County Commissioner
Emma Louise Bradbury	Division Commissioner		South Yorkshire County Commissioner

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

**Names and addresses of advisors (Optional information)**

Type of advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document

(eg. trust deed, constitution)

Royal Charter granted 14th December 1922 and subsequent amendments

How the charity is constituted

(eg. trust, association, company)

Separately constituted branch of The Guide Association ( Charity Number 306016)

Trustee selection methods

(eg. appointed by, elected by)

County Commissioner selected by the Commissioner for North East England Guide Association  
Assistant County Commissioner and Division Commissioners selected by County Commissioner

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- \* policies and procedures adopted for the induction and training of trustees;
- \* the charity's organisational structure and any wider network with which the charity works;
- \* relationship with any related parties;
- \* trustees' consideration of major risks and the system and procedures to manage them.

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## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

The County 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, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- \* policy on grantmaking;
- \* policy programme related investment;
- \* contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The trustees met 5 times during the year at Hesley Guide House for routine business meetings.

An important function of the county is to provide appropriate and adequate training to the volunteer adult leaders to enable them to deliver the Girlguiding programme to our young members in a safe environment. The county continues to organise training and drop-in sessions to provide this support.

The county continues to provide opportunities for our young members (and adult volunteers) to experience Guiding outside of their own unit. This includes "activity days" at Hesley Guide House, a trip to the Magna Science Adventure Centre, a large scale county campfire, a trip to Switzerland and opportunities for Duke of Edinburgh award expeditions.

Girlguiding UK launched their new badge programme and the county were asked to support this by participating in the RHS show at Wentworth Woodhouse. Rangers and their leaders designed, built and manned a "Community Cube"

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we do this.

## Section E

## Financial Review

### Brief statement of the charity's policy on reserves

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £10000.(which is held in a Reserve Account). The balance at 31.08.2025 is £29853

The initial budget has to be completed by the December prior to the start of the financial year. The budget for Ye 31.08.2025 was estimated at £21809. This will be reviewed when the budget for Ye 31.08.2027 is compiled.

Any difference between the available funds and the revised budget will be included in the calculation of the levy set to meet the costs of Ye 31.08.2027

The Trading account is self balancing at 31st May each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £2560 paid in advance for bookings after 31.08.2025

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 31.08.2026

### Details of any funds materially in deficit

None Please note that the £2230 deficit on the restricted fund arises because of a timing difference between the deposit paid for an international trip and the receipt of fees from the participants.

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- \* the charity's principal sources of funds (including any fundraising);
- \* how expenditure has supported the key objectives of the charity;
- \* investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	H E Cook	T Smith
Full name(s)	Helen Elizabeth Cook	Terri-Ann Smith
Position (eg Secretary, Chair, etc)	County Commissioner (Chair)	Assistant County Commissioner
Date	26.11.2025	26.11.2025

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025**

\*Year End changed from 30th June to 31st August: Last Year = 14 month period

	Note	Unrestricted Funds £	Designate d Funds £	Restricted Funds £	This Year Total £	Last Year* Total £
<b><u>RECEIPTS AND PAYMENTS ACCOUNT</u></b>						
<b>RECEIPTS</b>						
General Fund	4	31621			<b>31621</b>	19897
Hesley Guide House	5		22275		<b>22275</b>	21251
Trading	6		15126		<b>15126</b>	16751
Helping Hand Grant Fund	7		8		<b>8</b>	18
General Reserve					<b>0</b>	
Property Reserve			263		<b>263</b>	202
Fund Holding Account	8		3012		<b>3012</b>	5626
UK Trips & Activities					<b>0</b>	1766
International Trips				27917	<b>27917</b>	19317
Other Restricted Funds				500	<b>500</b>	6296
<b>Total</b>		<b>31621</b>	<b>40684</b>	<b>28417</b>	<b>100722</b>	<b>91124</b>
<b>PAYMENTS</b>						
General Fund	4	20891			<b>20891</b>	16095
Hesley Guide House	5		17914		<b>17914</b>	24185
Trading	6		13326		<b>13326</b>	14517
Helping Hand Grant Fund	7		938		<b>938</b>	467
General Reserve					<b>0</b>	
Property Reserve					<b>0</b>	0
Fund Holding Accounts	8		5100		<b>5100</b>	5063
UK Trips & Activities					<b>0</b>	2629
International Trips				34641	<b>34641</b>	20603
Other Restricted Funds				3036	<b>3036</b>	5942
<b>Total</b>		<b>20891</b>	<b>37278</b>	<b>37677</b>	<b>95846</b>	<b>89501</b>
NET RECEIPTS (PAYMENTS)		10730	3406	-9260	<b>4876</b>	1623
TRANSFERS between funds		-12452	10212	2240	<b>0</b>	0
FUNDS B/FWD 1st JULY		31575	48617	4790	<b>84982</b>	83359
FUNDS C/FWD 31st AUGUST		<b>29853</b>	<b>62235</b>	<b>-2230</b>	<b>89858</b>	<b>84982</b>
<b><u>STATEMENT OF ASSETS AND LIABILITIES</u></b>						
<b>MONETARY ASSETS</b>						
Cash & Unlodged cheques					<b>0</b>	31
Co-operative Bank Current Account		29284	25709	-2230	<b>52763</b>	48224
NS&I Investment Account		569	36526		<b>37095</b>	36727
<b>Total funds</b>		<b>29853</b>	<b>62235</b>	<b>-2230</b>	<b>89858</b>	<b>84982</b>
<b>OTHER ASSETS</b>						
Stock Badges & Resources @ cost		90	1024		<b>1114</b>	1072
Amounts owing to SYGA		135	342	500	<b>977</b>	1329
<b>Total</b>		<b>225</b>	<b>1366</b>	<b>500</b>	<b>2091</b>	<b>2401</b>
<b>OTHER LIABILITIES</b>						
Amounts owed by SYGA		5	212	8	<b>225</b>	754
Refund share Trading Profit to units (Estimated)			291		<b>291</b>	273
		<b>5</b>	<b>503</b>	<b>8</b>	<b>516</b>	<b>1027</b>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024**

ASSETS RETAINED FOR OWN USE

Hesley Guide House including Fixtures, fittings and equipment  
South Yorkshire County Standard  
Equipment for Duke of Edinburgh Award expeditions  
Equipment for First Aid training  
Awards and resources for volunteers

Signed on behalf of all the trustees :

<u>Signature</u>	<u>Print Name</u>	<u>Date of Approval</u>
H E Cook	Helen Elizabeth Cook County Commissioner (Chair)	26.11.2025
T Smith	Terri-Ann Smith Assistant County Commissioner	26.11.2025

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025**

**1 Accounting Policies**

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

**2 Fund Accounting**

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	31575	31621	-20891	-12452	29853
					0
<b>Total</b>	<b>31575</b>	<b>31621</b>	<b>-20891</b>	<b>-12452</b>	<b>29853</b>

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Hesley Guide House	10314	22275	-17914	2739	17414
Trading	895	15126	-13326	-2151	544
Helping Hand Fund	9885	8	-938	-802	8153
General Reserve Fund	Note 1			10000	10000
Property Reserve Fund	Note 2	26263	263		26526
Funds Holding Accounts		1260	3012	-5100	426
<b>Total</b>		<b>48617</b>	<b>40684</b>	<b>-37278</b>	<b>10212</b>
					<b>62235</b>

Note 1 : The "buffer" of £10000 kept for the General Fund has been transferred to a separate category in Ye 31.08.2025

Note 2 : Current year receipt is interest received on the NS&I account

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
UK Trips	0				0
International Trips	2254	27917	-34641	2240	-2230
Other Restricted Funds:	2536	500	-3036		0
<b>Total</b>	<b>4790</b>	<b>28417</b>	<b>-37677</b>	<b>2240</b>	<b>-2230</b>

**Analysis of total restricted funds**

UK Trips Retained Balance	0				0
International Trips Retained Balance	0				0
Switzerland 2025	2254	20680	-25821	1440	-1447
Netherlands 2026	0	7237	-8820	800	-783
Cleeves grant re Hesley Guide House	36		-36		0
Girlguiding NEE Grant Magna October 2024	2500		-2500		0
Tesco Grant	0	500	-500		0
<b>Total</b>	<b>4790</b>	<b>28417</b>	<b>-37677</b>	<b>2240</b>	<b>-2230</b>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025**

**3 Prior Year "Fund Accounting" Information**

The "Prior Year" analysis in the following notes includes transfers between funds which are not allocated to categories in the Receipts & Payment Statement. This prior year breakdown is provided to enable the statement and analysis to be reconciled.

	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Total</u>
	£	£	£	£
General Fund	19897	-16095	-3836	-34
Hesley Guide House	21251	-24185	2006	-928
Trading	16751	-14517	-2672	-438
Helping Hand Grant Fund	18	-467	1176	727
Funds Holding Account	5626	-5063	414	977

	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u>	<u>Total</u>	<u>Prior Year</u>
	£	£	£	£	£
<b><u>4 General Fund</u></b>					
Subscriptions	18256	-246		18010	14398
Donations / Fundraising				0	0
Interest / Investment Income	105			105	80
Grants				0	388
Leadership, Training & Development	1510	-3355	-259	-2104	-1896
Programme & Wider Opportunities	11750	-8129	-2193	1428	-1039
AGM / Annual Review		-166		-166	-392
Expenses		-968		-968	-1513
Insurance		-775		-775	-774
Fees & Charges		-1266		-1266	-1166
Website		-224		-224	-927
Administration Support		-5762		-5762	-4493
Other				0	-57
Transfer to/from Other Funds			-10000	-10000	-2643
<b>Total</b>	<u>31621</u>	<u>-20891</u>	<u>-12452</u>	<u>-1722</u>	<u>-34</u>

**5 Hesley Guide House**

Letting Receipts	20150			20150	19871
Cleaning Fees	2105		60	2165	1380
HGH Badges			119	119	186
County Use			2560	2560	1820
Grants				0	0
Building Refurbishment				0	-4680
Equipment Purchases				0	-4687
Maintenance		-2691		-2691	-2049
Rent		-3758		-3758	-2979
Utilities		-3687		-3687	-2892
Consumables & Services		-2713		-2713	-1654
Expenses		-266		-266	-493
Insurance		-1712		-1712	-1756
Statutory Inspection Fees		-230		-230	-368
Stripe Fees		-293		-293	-189
Wi-Fi		-414		-414	-203
SYCSC Support		-1756		-1756	-2027
Other	20	-394		-374	-208
Transfer to/from Other Funds				0	0
<b>Total</b>	<u>22275</u>	<u>-17914</u>	<u>2739</u>	<u>7100</u>	<u>-928</u>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025**

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b>6</b> <u>Trading</u>					
Trading	15126	-13040	192	2278	2512
Expenses		-30		-30	-22
Stripe Fees		-256		-256	-256
Trading Rebate			-2343	-2343	-2672
	<u>15126</u>	<u>-13326</u>	<u>-2151</u>	<u>-351</u>	<u>-438</u>

Note : Cost value of stock held @ 31.08.2025 = £93

<b>7</b> <u>Helping Hand Grant Fund</u>					
Transfer ex General Fund				0	2643
Transfer Trading Profit			1303	1303	1508
Unclaimed Trading Rebate			150	150	108
County Merchandise	8	-33	238	213	345
Grants		-905	-2493	-3398	-3877
	<u>8</u>	<u>-938</u>	<u>-802</u>	<u>-1732</u>	<u>727</u>

<b>8</b> <u>Fund Holding Accounts</u>					
County Duke of Edinburgh Award	1635	-3557	-108	-2030	767
HGH Badges Note	459	-582	-119	-242	351
County Standard Badges Note	208	-4	-108	96	23
County 26 Challenge Badges Note	241	-6	-129	106	-207
Annual Subscriptions				0	0
Trading Rebate to Levels		-890	890	0	0
RHS Wentworth Woodhouse	469	-61		408	0
County Guide & Ranger Units				0	32
	<u>3012</u>	<u>-5100</u>	<u>426</u>	<u>-1662</u>	<u>966</u>

Note Stock GGSY Badges @ 31.08.2025	<u>Qty</u>	<u>Value @ Cost- £</u>
HGH Badges	1000	576
County Standard Badges	262	254
County 26 Challenge Badges	206	101
		<u>931</u>

**9** Trustees Remuneration and Expenses

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

## **Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 1 to 7.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co  
Chartered Accountants  
13/15 Netherhall Road  
DONCASTER  
DN1 2PH

3 November 2025

**SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

England & Wales - Charity number 507808

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# Accounts

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# **SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

**( Registered Charity Number 507808 )**

## **TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS**

**PERIOD ENDED 31st AUGUST 2024**

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 <sup>st</sup>	July	2023		31 <sup>st</sup>	August	2024

## Section A

## Reference and administration details

**Charity name** South Yorkshire County of The Guide Association

**Other names charity is known by**  
 South Yorkshire Guide Association  
 Girlguiding South Yorkshire

**Registered charity number (if any)** 507808

**Charity's principal address**  
 Hesley Guide House , Hesley Wood Scout Activity Centre,  
 White Lane ,Chapelton , Sheffield  
**Postcode** S35 2YH

### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Helen Elizabeth Cook	County Commissioner Assistant County Commissioner	From 01.09.2023 To 31.08.2023	North East England Region Commissioner South Yorkshire County Commissioner
Janet Margaret Cain	County Commissioner	To 31.08.2023	North East England Region Commissioner
Terri-Ann Smith	Assistant County Commissioner	From 01.09.2023	South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner Job Share		South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner Job Share		South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner Job Share		South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner Job Share		South Yorkshire County Commissioner
Christine Tate	Division Commissioner Job Share		South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner		South Yorkshire County Commissioner
Alice Emily Lindley	Division Commissioner		South Yorkshire County Commissioner
Juliette Ann Carpenter	Division Commissioner Job Share		South Yorkshire County Commissioner
Jaqueline Jayne Taggart	Division Commissioner Job Share		South Yorkshire County Commissioner
Nikki Emma Jewison	Division Commissioner Job Share		South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner		South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Rebecca Broadbent	Division Commissioner	From 01.04.2024	South Yorkshire County Commissioner
Kay Skelton	Division Commissioner	To 31.03.2024	South Yorkshire County Commissioner
Emma Louise Bradbury	Division Commissioner	From 01.03.2024	South Yorkshire County Commissioner
Mandy Gale	Division Commissioner	To 29.02.2024	South Yorkshire County Commissioner

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

**Names and addresses of advisors (Optional information)**

Type of advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document

(eg. trust deed, constitution)

Royal Charter granted 14th December 1922 and subsequent amendments

How the charity is constituted

(eg. trust, association, company)

Separately constituted branch of The Guide Association ( Charity Number 306016)

Trustee selection methods

(eg. appointed by, elected by)

County Commissioner selected by the Commissioner for North East England Guide Association  
Assistant County Commissioner and Division Commissioners selected by County Commissioner

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- \* policies and procedures adopted for the induction and training of trustees;
- \* the charity's organisational structure and any wider network with which the charity works;
- \* relationship with any related parties;
- \* trustees' consideration of major risks and the system and procedures to manage them.

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## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

The County 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, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- \* policy on grantmaking;
- \* policy programme related investment;
- \* contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The trustees met 6 times during the year at Hesley Guide House for routine business meetings.

An important function of the county is to provide appropriate and adequate training to the volunteer adult leaders to enable them to deliver the Girlguiding programme to our young members in a safe environment. The county continues to organise training and drop-in sessions to provide this support.

The county also provides opportunities for our young members (and adult volunteers) to experience Guiding outside of their own unit. During this year, there have been a number of activity sessions held at Hesley Guide House, trips to Scotland and Norway and we continue to provide opportunities for the completion of the Duke of Edinburgh Award.

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we acknowledge our volunteers by organising "Thank you" events.

## Section E

## Financial Review

### Brief statement of the charity's policy on reserves

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £10000. The balance at 31.08.2024 after excluding this buffer equals £21575

The initial budget has to be completed by the December prior to the start of the financial year. The budget for Ye 31.08.2025 was estimated in December 2023 at £16358 but this will be reviewed and an increase to approximately £21000 is forecast.

Any difference between the available funds and the revised budget will be included in the calculation of the levy set to meet the costs of Ye 31.08.2026

The Trading account is self balancing at 31st May each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £1650 paid in advance for bookings after 31.08.2024

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 31.08.2025

### Details of any funds materially in deficit

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- \* the charity's principal sources of funds (including any fundraising);
- \* how expenditure has supported the key objectives of the charity;
- \* investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	H E Cook	T Smith
Full name(s)	Helen Elizabeth Cook	Terri-Ann Smith
Position (eg Secretary, Chair, etc)	County Commissioner (Chair)	Assistant County Commissioner
Date	04.12.2024	04.12.2024

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024\***

\*Year End changed from 30th June to 31st August: This Year =14 month period/ Last Year = 12month period

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Designate</u> <u>d Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>This Year</u> <u>Total</u>	<u>Last Year</u> <u>Total</u>
		£	£	£	£	£
<b><u>RECEIPTS AND PAYMENTS ACCOUNT</u></b>						
<b>RECEIPTS</b>						
General Fund	4	19897			19897	28162
Trading	5		16751		16751	15570
Hesley Guide House	6		21251		21251	13050
Helping Hand Grant Fund	7		18		18	5
Property Reserve			202		202	24
Fund Holding Account	8		5626		5626	6468
UK Trips & Activities				1766	1766	13264
International Trips				19317	19317	0
Other Restricted Funds				6296	6296	7588
<b>Total</b>		<u>19897</u>	<u>43848</u>	<u>27379</u>	<u>91124</u>	<u>84131</u>
<b>PAYMENTS</b>						
General Fund	4	16095			16095	21596
Trading	5		14517		14517	13881
Hesley Guide House	6		24185		24185	13106
Helping Hand Grant Fund	7		467		467	252
Property Reserve			0		0	0
Fund Holding Accounts	8		5063		5063	6518
UK Trips & Activities				2629	2629	13024
International Trips				20603	20603	0
Other Restricted Funds				5942	5942	4592
<b>Total</b>		<u>16095</u>	<u>44232</u>	<u>29174</u>	<u>89501</u>	<u>72969</u>
NET RECEIPTS (PAYMENTS)		3802	-384	-1795	1623	11162
TRANSFERS between funds		-3836	924	2912	0	0
FUNDS B/FWD 1st JULY		<u>31609</u>	<u>48077</u>	<u>3673</u>	<u>83359</u>	<u>72197</u>
FUNDS C/FWD 31st AUGUST		<u>31575</u>	<u>48617</u>	<u>4790</u>	<u>84982</u>	<u>83359</u>
<b><u>STATEMENT OF ASSETS AND LIABILITIES</u></b>						
<b>MONETARY ASSETS</b>						
Cash & Unlodged cheques		31		0	31	0
Co-operative Bank Current Account		21080	22354	4790	48224	46914
NS&I Investment Account		10464	26263		36727	36445
<b>Total funds</b>		<u>31575</u>	<u>48617</u>	<u>4790</u>	<u>84982</u>	<u>83359</u>
<b>OTHER ASSETS</b>						
Stock Badges & Resources @ cost		46	1026		1072	1309
Amounts owing to SYGA		291	105	933	1329	1113
<b>Total</b>		<u>337</u>	<u>1131</u>	<u>933</u>	<u>2401</u>	<u>2422</u>
<b>OTHER LIABILITIES</b>						
Amounts owed by SYGA		5	734	15	754	1112
Refund share Trading Profit to units (Estimated)			273		273	312
Funds held on behalf of South Yorkshire Levels					0	1865
<b>Total</b>		<u>5</u>	<u>1007</u>	<u>15</u>	<u>1027</u>	<u>3289</u>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024**

ASSETS RETAINED FOR OWN USE

Hesley Guide House including Fixtures, fittings and equipment  
South Yorkshire County Standard  
Equipment for Duke of Edinburgh Award expeditions  
Equipment for First Aid training  
Awards and resources for volunteers

Signed on behalf of all the trustees :

<u>Signature</u>	<u>Print Name</u>	<u>Date of Approval</u>
H E Cook	Helen Elizabeth Cook County Commissioner (Chair)	04.12.2024
T Smith	Terri-Ann Smith Assistant County Commissioner	04.12.2024

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024\***

**1 Accounting Policies**

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

**2 Fund Accounting**

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	31609	19897	-16095	-3836	31575
					0
<b>Total</b>	<b>31609</b>	<b>19897</b>	<b>-16095</b>	<b>-3836</b>	<b>31575</b>

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Trading	1333	16751	-14517	-2672	895
Hesley Guide House	11242	21251	-24185	2006	10314
Helping Hand Fund	9158	18	-467	1176	9885
Property Reserve Fund	26061	202	0	0	26263
Funds Holding Accounts	283	5626	-5063	414	1260
<b>Total</b>	<b>48077</b>	<b>43848</b>	<b>-44232</b>	<b>924</b>	<b>48617</b>

Note : Current year receipt is interest received on the NS&I account

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
UK Trips	1202	1766	-2629	-339	0
International Trips	140	19317	-20603	3400	2254
Other Restricted Funds:	2331	6296	-5942	-149	2536
<b>Total</b>	<b>3673</b>	<b>27379</b>	<b>-29174</b>	<b>2912</b>	<b>4790</b>

**Analysis of total restricted funds**

UK Trips Retained Balance	0	0	0	0	0
Scotland 2023	1202	1766	-2629	-339	0
International Trips Retained Balance	140	0	0	-140	0
Norway 2024	0	16217	-18957	2740	0
Switzerland 2025	0	3100	-1646	800	2254
Cleeves grant re Hesley Guide House	36	0	0	0	36
Girlguiding NEE Grant Magna October 2024	0	2500	0	0	2500
Girlguiding NEE Grant Annual Subscriptions	431	0	-157	-274	0
County Guide & Ranger Units	0	234	-312	78	0
66th Doncaster Units	1864	3562	-5473	47	0
<b>Total</b>	<b>3673</b>	<b>27379</b>	<b>-29174</b>	<b>2912</b>	<b>4790</b>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024\***

**3 Prior Year "Fund Accounting" Information**

The "Prior Year" analysis in the following notes includes transfers between funds which are not allocated to categories in the Receipts & Payment Statement. This prior year breakdown is provided to enable the statement and analysis to be reconciled.

	<u>Balance Bfwd</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Balance cfwd</u>
	£	£	£	£	£
General Fund	24360	28162	-21596	683	31609
Trading	1601	15570	-13881	-1957	1333
Hesley Guide House	11036	13050	-13106	262	11242
Helping Hand Grant Fund	8403	5	-252	1002	9158
Funds Holding Account	-757	6468	-6518	1090	283

	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u>	<u>Total</u>	<u>Prior Year</u>
	£	£	£	£	£
<b><u>4 General Fund</u></b>					
Subscriptions	14586	-188		14398	15688
Donations / Fundraising				0	75
Interest / Investment Income	80			80	9
Grants	200		188	388	576
Leadership, Training & Development	1246	-2974	-168	-1896	-2653
Programme & Wider Opportunities	3380	-3206	-1213	-1039	717
AGM / Annual Review		-392		-392	-913
Expenses		-1513		-1513	-1160
Insurance		-774		-774	-766
Fees & Charges		-1166		-1166	-1100
Website		-927		-927	-103
Administration Support		-4493		-4493	-3086
Other	405	-462		-57	-35
Transfer to Other Funds			-2643	-2643	0
<b>Total</b>	<b>19897</b>	<b>-16095</b>	<b>-3836</b>	<b>-34</b>	<b>7249</b>

<b><u>5 Trading</u></b>					
Trading	16751	-14239		2512	1972
Expenses	0	-22		-22	-97
Stripe Fees	0	-256		-256	-173
Trading Rebate	0		-2672	-2672	-1970
<b>Total</b>	<b>16751</b>	<b>-14517</b>	<b>-2672</b>	<b>-438</b>	<b>-268</b>

Note : Cost value of stock held @ 31.08.2024 = £136

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024\***

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b>6 <u>Hesley Guide House</u></b>					
Letting Receipts	19871			19871	12323
Cleaning Fees	1380			1380	540
HWGH Badges			186	186	179
County Use			1820	1820	90
Grants				0	180
Building Refurbishment		-4680		-4680	0
Maintenance		-2049		-2049	-2397
Equipment Purchases		-4687		-4687	-900
Rent		-2979		-2979	-2383
Utilities		-2892		-2892	-2739
Consumables & Services		-1654		-1654	-516
Expenses		-493		-493	-276
Insurance		-1756		-1756	-1738
Statutory Inspection Fees		-368		-368	-444
Stripe Fees		-189		-189	-103
Wi-Fi		-203		-203	
SYCSC Support		-2027		-2027	-1560
Other		-208		-208	-50
Transfer from General Fund		0		0	0
	21251	-24185	2006	-928	206

<b>7 <u>Helping Hand Grant Fund</u></b>					
Transfer ex General Fund			2643	2643	0
Transfer Trading Profit			1508	1508	1128
Unclaimed Trading Rebate			108	108	297
County Merchandise	18		327	345	55
Grants		-467	-3410	-3877	-725
	18	-467	1176	727	755

<b>8 <u>Fund Holding Accounts</u></b>					
County Duke of Edinburgh Award	4339	-3339	-233	767	1383
GGSY Website shop expenses	0	-36	47	11	-8
HWGH Badges	546	-6	-189	351	-341
County Standard Badges	61	-3	-35	23	51
County 26 Challenge Badges	540	-506	-241	-207	0
Annual Subscriptions	116	-116	0	0	0
Trading Rebate to Levels	0	-1057	1057	0	-13
Other clearing balances	24	0	-24	0	0
County Guide & Ranger Units	0	0	32	32	-32
	5626	-5063	414	977	1040

Note	Stock	GGSY Badges @ 31.08.2024	Qty	Value @ Cost- £
		HGH Badges	488	333
		County Standard Badges	361	350
		County 26 Challenge Badges	420	207
				890

**9 Trustees Remuneration and Expenses**

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

## **Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2024 which are set out on pages 1 to 7.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co  
Chartered Accountants  
13/15 Netherhall Road  
DONCASTER  
DN1 2PH

22 November 2024

**SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

England & Wales - Charity number 507808

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# Accounts

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# **SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

**( Registered Charity Number 507808 )**

## **TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS**

**YEAR ENDED 30TH JUNE 2023**

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Receipts and Payments Account	6
Statement of Assets and Liabilities	7
Notes to the Accounts	8-10
Independent Examiners Report	11



# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 <sup>st</sup>	July	2022		30th	June	2023

## Section A Reference and administration details

**Charity name** South Yorkshire County of The Guide Association

**Other names charity is known by**  
 South Yorkshire Guide Association  
 Girlguiding South Yorkshire

**Registered charity number (if any)** 507808

**Charity's principal address**  
 Hesley Wood Guide House , Hesley Wood Scout Activity Centre,  
 White Lane ,Chapelton , Sheffield  
**Postcode** S35 2YH

### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Janet Margaret Cain	County Commissioner		North East England Region Commissioner
Helen Elizabeth Cook	Assistant County Commissioner		South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner Job Share		South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner Job Share		South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner Job Share		South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner Job Share		South Yorkshire County Commissioner
Christine Tate	Division Commissioner Job Share		South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner		South Yorkshire County Commissioner
Alice Emily Lindley	Division Commissioner	From 01.03.2023	South Yorkshire County Commissioner
Zoe Samantha Stewart	Division Commissioner	To 28.02.2023	South Yorkshire County Commissioner
Juliette Ann Carpenter	Division Commissioner Job Share	From 01.09.2022	South Yorkshire County Commissioner
Jaqueline Jayne Taggart	Division Commissioner Job Share	From 01.09.2022	South Yorkshire County Commissioner
Nikki Emma Jewison	Division Commissioner Job Share	From 01.09.2022	South Yorkshire County Commissioner
Diane Parker	Division Commissioner	To 31.08.2022	South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner		South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Kay Skelton	Division Commissioner	From 01.02.2023	South Yorkshire County Commissioner
Diane Addy	Division Commissioner	To 31.01.2023	South Yorkshire County Commissioner
Mandy Gale	Division Commissioner		South Yorkshire County Commissioner

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

**Names and addresses of advisors (Optional information)**

Type of advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Royal Charter granted 14th December 1922 and subsequent amendments
How the charity is constituted (eg. trust, association, company)	Separately constituted branch of The Guide Association ( Charity Number 306016)
Trustee selection methods (eg. appointed by, elected by)	County Commissioner selected by the Commissioner for North East England Guide Association Assistant County Commissioner and Division Commissioners selected by County Commissioner

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- \* policies and procedures adopted for the induction and training of trustees;
- \* the charity's organisational structure and any wider network with which the charity works;
- \* relationship with any related parties;
- \* trustees' consideration of major risks and the system and procedures to manage them.

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## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

The County 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, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- \* policy on grantmaking;
- \* policy programme related investment;
- \* contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The trustees met 5 times during the year at Hesley Wood Guide House for routine business meetings. In addition the trustees and other members of the county team held a development day to consider and plan the future strategy of the county.

Safeguarding and 1st Response training for volunteers continues to be a priority. In addition the county has organised zoom and drop sessions to help volunteers with the administration and finance requirements of Girlguiding.

There continues to be an excellent uptake for the Duke of Edinburgh Award scheme. Two county events have been held during the year. In April 240 Rainbows, Brownies and their leaders enjoyed a day at Sundown Adventureland and in June 120 Guides, Rangers and their leaders went to Glenbrook (a Girlguiding Activity Centre) for an action packed weekend.

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we acknowledge our volunteers by organising "Thank you" events and by sending appropriate mailing shots.

**Section E****Financial Review****Brief statement of the charity's policy on reserves**

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £5000. The balance at 30.06.2023 after excluding this buffer equals £26609 compared to a current budget of £15205. There were significant underspends in the year due to either timing of events or lower than expected costs and the surplus generated will be taken into account when settling the annual levy paid in February 2024 to cover costs for Ye 30.06.2025

The Trading account is self balancing at 31st March each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £2665 paid in advance for bookings after 30.06.2024

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 30.06.2024

**Details of any funds materially in deficit**

None

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- \* the charity's principal sources of funds (including any fundraising);
- \* how expenditure has supported the key objectives of the charity;
- \* investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Wood Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	H E Cook	J E Evison
<b>Full name(s)</b>	Helen Elizabeth Cook	Judith Elizabeth Evison
<b>Position (eg Secretary, Chair, etc)</b>	Chair (County Commissioner)	Trustee (Division Commissioner)
<b>Date</b>	27.09.2023	27.09.2023

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2023**

<b><u>RECEIPTS AND PAYMENTS ACCOUNT</u></b>		<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designate</u> <u>d Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>This Year</u> <u>Total</u> £	<u>Last Year</u> <u>Total</u> £
<b>RECEIPTS</b>							
General Fund	Subscriptions		15858			15858	11518
	Donations / Fundraising		75			75	265
	Interest / Investment Income		9			9	0
	Grants		406			406	0
	Leadership, Training & Development	3	491			491	766
	Programme & Wider Opportunities	4	11323			11323	2698
	Other					0	0
	<b>Total</b>		<u>28162</u>	<u>0</u>	<u>0</u>	<b>28162</b>	15247
Trading		5		15570		<b>15570</b>	13271
Hesley Guide House		6		13050		<b>13050</b>	19388
Helping Hand Grant Fund		7		5		<b>5</b>	520
Property Reserve				24		<b>24</b>	4
Funds Holding Account		8		6468		<b>6468</b>	1060
UK Trips & Activities					13264	<b>13264</b>	103
International Trips					0	<b>0</b>	0
Future Events					0	<b>0</b>	960
Other Restricted Funds					7588	<b>7588</b>	0
<b>Total</b>			<u>28162</u>	<u>35117</u>	<u>20852</u>	<b>84131</b>	<u>50553</u>
<b>PAYMENTS</b>							
General Fund	Subscriptions		170			170	263
	Leadership, Training & Development	3	3066			3066	3227
	Programme & Wider Opportunities	4	11201			11201	2963
	AGM / Annual Review		913			913	1080
	Expenses		1156			1156	1465
	Insurance		766			766	686
	Fees & Charges		1100			1100	1028
	Website		103			103	526
	Administration Support		3086			3086	580
	Other		35			35	74
	<b>Total</b>		<u>21596</u>	<u>0</u>	<u>0</u>	<b>21596</b>	11892
Trading		5		13881		<b>13881</b>	10144
Hesley Guide House		6		13106		<b>13106</b>	21488
Helping Hand Grant Fund		7		252		<b>252</b>	335
Property Reserve				0		<b>0</b>	0
Funds Holding Account		8		6518		<b>6518</b>	983
UK Trips & Activities					13024	<b>13024</b>	0
International Trips					0	<b>0</b>	0
Future Events					0	<b>0</b>	183
Other Restricted Funds					4592	<b>4592</b>	0
<b>Total</b>			<u>21596</u>	<u>33757</u>	<u>17616</u>	<b>72969</b>	<u>45025</u>
<b>NET RECEIPTS (PAYMENTS)</b>			6566	1360	3236	<b>11162</b>	5528
TRANSFERS between funds			683	397	-1080	<b>0</b>	0
FUNDS B/FWD 1ST JULY			24360	46320	1517	<b>72197</b>	66669
FUNDS C/FWD 30TH JUNE			<u>31609</u>	<u>48077</u>	<u>3673</u>	<b>83359</b>	<u>72197</u>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2023**

<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Designated</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>This Year</u> <u>Total</u> <u>£</u>	<u>Last Year</u> <u>Total</u> <u>£</u>
<b><u>STATEMENT OF ASSETS AND LIABILITIES</u></b>					
<b>MONETARY ASSETS</b>					
Co-operative Bank Current Account	21225	22016	3673	<b>46914</b>	35786
NS&I Investment Account	10384	26061	0	<b>36445</b>	36411
Total funds	<u>31609</u>	<u>48077</u>	<u>3673</u>	<u><b>83359</b></u>	<u>72197</u>
<b>OTHER ASSETS</b>					
Stock Badges & Resources @ cost				<b>1309</b>	955
Amounts owing to SYGA				<b>1113</b>	50
Total				<u><b>2422</b></u>	<u>1005</u>
<b>OTHER LIABILITIES</b>					
Amounts owed by SYGA				<b>1112</b>	1119
Refund share Trading Profit to units (Estimated)				<b>312</b>	241
Funds held on behalf of South Yorkshire Levels				<b>1865</b>	0
				<u><b>3289</b></u>	<u>1360</u>
<b>ASSETS RETAINED FOR OWN USE</b>					
Hesley Guide House including Fixtures, fittings and equipment					
South Yorkshire County Standard					
Equipment for Duke of Edinburgh Award expeditions					
Equipment for First Aid training					
Awards and resources for volunteers					

Signed on behalf of all the trustees :

Signature(s)	<b>H E Cook</b>	<b>J E Evison</b>
Full name(s)	Helen Elizabeth Cook	Judith Elizabeth Evison
Position (eg Secretary, Chair, etc)	Chair (County Commissioner)	Trustee (Division Commissioner)
Date	27.09.2023	27.09.2023

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2023**

**1 Accounting Policies**

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

**2 Fund Accounting**

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	24360	28162	-21596	683	31609
					0
<b>Total</b>	<b>24360</b>	<b>28162</b>	<b>-21596</b>	<b>683</b>	<b>31609</b>

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Trading	1601	15570	-13881	-1957	1333
Hesley Wood Guide House	11036	13050	-13106	262	11242
Helping Hand Fund	8403	5	-252	1002	9158
Property Reserve Fund	26037	24	0	0	26061
Funds Holding Account	-757	6468	-6518	1090	283
<b>Total</b>	<b>46320</b>	<b>35117</b>	<b>-33757</b>	<b>397</b>	<b>48077</b>

Note 1: Current year receipt is interest received on the NS&I account

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
UK Trips & Activities	600	13264	-13024	362	1202
International Trips	140	0	0	0	140
Future Events	777	0	0	-777	0
Other Restricted Funds:	0	7588	-4592	-665	2331
<b>Total</b>	<b>1517</b>	<b>20852</b>	<b>-17616</b>	<b>-1080</b>	<b>3673</b>

**Analysis of total restricted funds**

UK Trips & Activities Retained Balance	0	0	0	0	0
Scotland 2023	600	13264	-13024	362	1202
International Trips Retained Balance	140	0	0	0	140
Duke of Edinburgh Award	855	0	0	-855	0
Thanks & Recognition Events	-78	0	0	78	0
Cleeves grant re Hesley Wood Guide House	0	500	-464	0	36
Girlguiding NEE grant re subscriptions	0	2661	-2060	-170	431
66th Doncaster Units	0	4427	-2068	-495	1864
<b>Total</b>	<b>1517</b>	<b>20852</b>	<b>-17616</b>	<b>-1080</b>	<b>3673</b>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2023**

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b><u>3 Leadership, Training &amp; County Development</u></b>					
Leadership	21	-486		-465	-777
Training	470	-513		-43	271
County Development		-553		-553	-443
Thanks & Recognition		-1514	-78	-1592	-1510
	491	-3066	-78	-2653	-2459
<b><u>4 Programme &amp; Wider Opportunities</u></b>					
D of E Award				0	-120
D of E Award Equipment				0	-61
Queen's Guide Award				0	0
International Selection Weekend				0	-2
County Thinking Day Event 22.02.2022				0	-53
Sundown Adventureland	4110	-4837	370	-357	0
Glenbrook 2023	7213	-6272	225	1166	-29
Scotland 2023		-50		-50	
Meeting expenses		-42		-42	0
	11323	-11201	595	717	-265
<b><u>5 Trading</u></b>					
Trading	15570	-13610	12	1972	3290
Expenses		-98	1	-97	-85
Stripe Fees		-173		-173	-80
Trading Rebate			-1970	-1970	-2529
	15570	-13881	-1957	-268	596
Stock Holding Value @ Cost				251	188
<b><u>6 Hesley Wood Guide House</u></b>					
Letting Receipts	12323			12323	8380
Cleaning Fees	540			540	
HWGH Badges	7		172	179	168
Donations (Inc SYGA events)			90	90	
Grants	180			180	11000
Building Refurbishment				0	-12000
Maintenance		-2397		-2397	-1854
Equipment Purchases		-900		-900	0
Rent		-2383		-2383	-2383
Utilities		-2739		-2739	-2079
Consumables & Services		-516		-516	-185
Expenses		-276		-276	-265
Insurance		-1738		-1738	-1555
Statutory Inspection Fees		-444		-444	-864
Other Fees & Charges		-103		-103	-75
SYCSC Support		-1560		-1560	-220
Other		-50		-50	-16
Transfer from General Fund				0	7000
	13050	-13106	262	206	5052

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2023**

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b>7</b> <u>Helping Hand Grant Fund</u>					
Transfer ex General Fund				0	0
Transfer Trading Profit			1128	1128	1428
Unclaimed Trading Rebate			297	297	227
Sale of Badges	5	-2	52	55	287
Grants		-250	-475	-725	185
	<u>5</u>	<u>-252</u>	<u>1002</u>	<u>755</u>	<u>2127</u>

<b>8</b> <u>Funds Holding Account</u>					
Annual Subscriptions	354	-354		0	0
County Duke of Edinburgh Award	4765	-4148	766	1383	0
HWGH Badges	522	-694	-169	-341	268
County Standard Badges	103	-6	-46	51	47
County 26 Challenge Badges				0	173
GGSY Website shop expenses		-2	-6	-8	4
Trading Rebate to Levels		-558	545	-13	12
County Guide & Ranger Units	724	-756		-32	0
	<u>6468</u>	<u>-6518</u>	<u>1090</u>	<u>1040</u>	<u>504</u>

	Stock Holding @ 30.06.2023		Stock Holding @ 30.06.2022	
	<u>Qty</u>	<u>Value @ Cost</u> £	<u>Qty</u>	<u>Value @ Cost</u> £
HWGH Badges (New Branding)	1000	684	0	0
HWGH Badges	0	0	562	343
County Standard Badges	385	373	437	424
County 26 Challenge Badges	0	0	0	0
		<u>1057</u>		<u>767</u>

**9** Trustees Remuneration and Expenses

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

## **Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2023 which are set out on pages 1 to 7.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co  
Chartered Accountants  
13/15 Netherhall Road  
DONCASTER  
DN1 2PH

5 September 2023

**SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

England & Wales - Charity number 507808

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# Accounts

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# **SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION**

**( Registered Charity Number 507808 )**

## **TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS**

**YEAR ENDED 30TH JUNE 2022**

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Statement of Assets and Liabilities	7
Notes to the Accounts	8-10
Independent Examiners Report	11



# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 <sup>st</sup>	July	2021		30th	June	2022

## Section A Reference and administration details

**Charity name** South Yorkshire County of The Guide Association

**Other names charity is known by**  
 South Yorkshire Guide Association  
 Girlguiding South Yorkshire

**Registered charity number (if any)** 507808

**Charity's principal address**  
 Hesley Wood Guide House , Hesley Wood Scout Activity Centre,  
 White Lane ,Chapelton , Sheffield  
**Postcode** S35 2YH

### Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Janet Margaret Cain	County Commissioner		North East England Region Commissioner
Helen Elizabeth Cook	Assistant County Commissioner		South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner -Job Share	From 01.02.2022	South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner -Job Share	From 01.02.2022	South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner -Job Share	From 01.02.2022	South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner -Job Share	From 01.02.2022	South Yorkshire County Commissioner
Christine Tate	Division Commissioner -Job Share	From 01.02.2022	South Yorkshire County Commissioner
Carole Christine Taylor	Division Commissioner	To 30.09.2021	South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner	From 01.11.2021	South Yorkshire County Commissioner
Sally Elizabeth Warren	Division Commissioner	To 31.10.2021	South Yorkshire County Commissioner
Zoe Samantha Stewart	Division Commissioner		South Yorkshire County Commissioner
Diane Parker	Division Commissioner		South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner		South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Diane Addy	Division Commissioner		South Yorkshire County Commissioner
Mandy Gale	Division Commissioner		South Yorkshire County Commissioner

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

**Names and addresses of advisors (Optional information)**

Type of advisor	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Royal Charter granted 14th December 1922 and subsequent amendments
How the charity is constituted (eg. trust, association, company)	Separately constituted branch of The Guide Association ( Charity Number 306016)
Trustee selection methods (eg. appointed by, elected by)	County Commissioner selected by the Commissioner for North East England Guide Association Assistant County Commissioner and Division Commissioners selected by County Commissioner

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- \* policies and procedures adopted for the induction and training of trustees;
- \* the charity's organisational structure and any wider network with which the charity works;
- \* relationship with any related parties;
- \* trustees' consideration of major risks and the system and procedures to manage them.

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## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

The County 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, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

### Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- \* policy on grantmaking;
- \* policy programme related investment;
- \* contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The trustees met 7 times during the year at Hesley Wood Guide House for routine business meetings. In addition the trustees and other members of the county team met for two "County Development" sessions (one a full day and one an evening) to discuss and plan the future strategy for the county.

As the restrictions on face-to face meetings were lifted, we have been able to provide training sessions which ensure that our volunteers are compliant with the safeguarding and safety requirements required by Girlguiding.

Opportunities for our young members have also been reintroduced. There has been an excellent uptake for the Duke of Edinburgh Award scheme and plans are in hand for expeditions to take place over the summer months. A county trip to Scotland is planned for summer 2023 and we were able to hold a selection weekend to choose participants for that event.

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we acknowledge our volunteers by organising "Thank you" events and by sending appropriate mailing shots.

## Section E

## Financial Review

### Brief statement of the charity's policy on reserves

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £5000. The balance at 30.06.2022 after excluding this buffer equals £19359.97 compared to a budget of £19005 for the year ending 30.06.2023

The Trading account is self balancing at 31st March each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £2917.40 paid in advance for bookings after 30.06.2022

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 30.06.2023

### Details of any funds materially in deficit

None

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- \* the charity's principal sources of funds (including any fundraising);
- \* how expenditure has supported the key objectives of the charity;
- \* investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Wood Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Janet M Cain	Helen E Cook
Full name(s)	Janet M Cain	Helen E Cook
Position (eg Secretary, Chair, etc)	County Commissioner (Chair)	Assistant County Commissioner
Date	05.10.2022	05.10.2022

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2022**

<b><u>RECEIPTS AND PAYMENTS ACCOUNT</u></b>		<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Designate</u> <u>d Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>This Year</u> <u>Total</u> <u>£</u>	<u>Last Year</u> <u>Total</u> <u>£</u>
<b>RECEIPTS</b>							
General Fund	Subscriptions		11518			11518	7019
	Donations / Fundraising		265			265	91
	Interest / Investment Income					0	260
	Grants					0	
	Leadership, Training & Development	3	766			766	1204
	Programme & Wider Opportunities	4	2698			2698	564
	Other					0	149
	<b>Total</b>		<u>15247</u>	<u>0</u>	<u>0</u>	<b>15247</b>	
Trading		5		13271		<b>13271</b>	6559
Hesley Guide House		6		19388		<b>19388</b>	31
Helping Hand Grant Fund		7		520		<b>520</b>	
Property Reserve				4		<b>4</b>	
Funds Holding Account		8		1060		<b>1060</b>	714
Future Events					960	<b>960</b>	
UK Trips & Activities					103	<b>103</b>	-205
International Trips						<b>0</b>	
<b>Total</b>			<u>15247</u>	<u>34243</u>	<u>1063</u>	<b>50553</b>	<u>16386</u>
<b>PAYMENTS</b>							
General Fund	Subscriptions		263			263	362
	Leadership, Training & Development	3	3227			3227	3176
	Programme & Wider Opportunities	4	2963			2963	338
	AGM / Annual Review		1080			1080	607
	Expenses		1465			1465	248
	Insurance		686			686	661
	Fees & Charges		1028			1028	1103
	Website		526			526	
	Administration Support		580			580	
	Other		74			74	194
	<b>Total</b>		<u>11892</u>	<u>0</u>	<u>0</u>	<b>11892</b>	
Trading		5		10144		<b>10144</b>	5555
Hesley Guide House		6		21488		<b>21488</b>	6539
Helping Hand Grant Fund		7		335		<b>335</b>	400
Property Reserve						<b>0</b>	
Funds Holding Account		8		983		<b>983</b>	1122
Future Events					183	<b>183</b>	
UK Trips & Activities						<b>0</b>	
International Trips						<b>0</b>	
<b>Total</b>			<u>11892</u>	<u>32950</u>	<u>183</u>	<b>45025</b>	<u>20305</u>
<b>NET RECEIPTS (PAYMENTS)</b>			3355	1293	880	<b>5528</b>	-3919
<b>TRANSFERS between funds</b>			-6990	6990	0	<b>0</b>	0
<b>FUNDS B/FWD 1ST JULY</b>			<u>27995</u>	<u>38037</u>	<u>637</u>	<b>66669</b>	<u>70588</u>
<b>FUNDS C/FWD 30TH JUNE</b>			<u>24360</u>	<u>46320</u>	<u>1517</u>	<b>72197</b>	<u>66669</u>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2022**

<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>This Year</u> <u>Total</u> £	<u>Last Year</u> <u>Total</u> £
<b><u>STATEMENT OF ASSETS AND LIABILITIES</u></b>					
<b>MONETARY ASSETS</b>					
Co-operative Bank Current Account	13986	20283	1517	<b>35786</b>	30261
NS&I Investment Account	10374	26037	0	<b>36411</b>	36408
Total funds	24360	46320	1517	<b>72197</b>	66669
<b>OTHER ASSETS</b>					
Stock Badges & Resources @ cost				<b>955</b>	2075
Amounts owing to SYGA				<b>50</b>	170
Total				<b>1005</b>	2245
<b>OTHER LIABILITIES</b>					
Amounts owed by SYGA				<b>1119</b>	43
Refund share Trading Profit to units (Estimated)				<b>241</b>	546
				<b>1360</b>	589
<b>ASSETS RETAINED FOR OWN USE</b>					
Hesley Guide House including Fixtures, fittings and equipment					
South Yorkshire County Standard					
Equipment for Duke of Edinburgh Award expeditions					
Equipment for First Aid training					
Awards and resources for volunteers					

Signed on behalf of all the trustees :

<u>Signature</u>	<u>Print Name</u>	<u>Date of Approval</u>
Janet M Cain	Janet M Cain County Commissioner (Chair)	05.10.2022
Helen E Cook	Helen E Cook Assistant County Commissioner	05.10.2022

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2022**

**1 Accounting Policies**

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

**2 Fund Accounting**

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	27995	15247	-11892	-6990	24360
					0
<b>Total</b>	<b>27995</b>	<b>15247</b>	<b>-11892</b>	<b>-6990</b>	<b>24360</b>

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Trading	1005	13271	-10144	-2531	1601
Hesley Wood Guide House	5984	19388	-21488	7152	11036
Helping Hand Fund ( See Note 1)	6276	520	-335	1942	8403
Property Reserve Fund (See Note 2)	26033	4	0	0	26037
Funds Holding Account (See Note 3)	-1261	1060	-983	427	-757
<b>Total</b>	<b>38037</b>	<b>34243</b>	<b>-32950</b>	<b>6990</b>	<b>46320</b>

Note 1: Helping Hand Fund opening balance is an addition of the closing balances at 30.06.2021 re the International Grant Fund (£4310) and the Helping Hand Fund (£1966)

Note 2: Current year receipt is interest received on the NS&I account

Note 3: The balance on the Funds Holding Account includes a negative of £767 re the stock of website merchandise.

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Future Events	0	960	-183	0	777
UK Trips & Activities	497	103		0	600
International Trips	140	0	0	0	140
<b>Total</b>	<b>637</b>	<b>1063</b>	<b>-183</b>	<b>0</b>	<b>1517</b>

**Analysis of total restricted funds**

Duke of Edinburgh Award	0	960	-105		855
Thanks & Recognition Events	0	0	-78		-78
UK Trips & Activities Retained Balance	497	100	0	-597	0
Scotland 2023	0	3		597	600
International Trips Retained Balance	140	0	0	0	140
					0
<b>Total</b>	<b>637</b>	<b>1063</b>	<b>-183</b>	<b>0</b>	<b>1517</b>

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2022**

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b><u>3 Leadership, Training &amp; County Development</u></b>					
Leadership	82	-859		-777	-243
Training	684	-413		271	114
County Development		-443		-443	0
Thanks & Recognition		-1512	2	-1510	-1843
	766	-3227	2	-2459	-1972
<b><u>4 Programme &amp; Wider Opportunities</u></b>					
D of E Award	1349	-1469		-120	226
D of E Award Equipment	160	-221		-61	0
Queen's Guide Award				0	0
International Selection Weekend	900	-902		-2	0
County Thinking Day Event 22.02.2022	289	-342		-53	0
Glenbrook 2023		-29		-29	0
Sub- committee expenses				0	0
	2698	-2963	0	-265	226
<b><u>5 Trading</u></b>					
Trading	13271	-9979	-2	3290	1074
Expenses		-85		-85	-70
Stripe Fees		-80		-80	
Trading Rebate			-2529	-2529	0
	13271	-10144	-2531	596	1004
Stock Holding Value @ Cost				188	199
<b><u>6 Hesley Wood Guide House</u></b>					
Letting Receipts	8380			8380	31
HWGH Badges	8		160	168	0
Grants	11000			11000	0
Building Refurbishment		-12000		-12000	0
Maintenance		-1854		-1854	-820
Equipment Purchases				0	0
Rent		-2383		-2383	-2256
Utilities		-2079		-2079	-651
Consumables & Services		-185		-185	-975
Expenses		-257	-8	-265	-34
Insurance		-1555		-1555	-1499
Statutory Inspection Fees		-864		-864	-264
Other Fees & Charges		-75		-75	0
SYCSC Support		-220		-220	0
Other		-16		-16	-40
Transfer from General Fund			7000	7000	0
	19388	-21488	7152	5052	-6508

The spend of £12000 on building refurbishment relates to the replacement of rotten fascias. We were fortunate to receive £11000 in grants from the National Lottery and the Leslie Sell Charitable Trust towards the cost of this work.

The closure of the premises due to the pandemic has also resulted in additional maintenance costs.

The trustees transferred £7000 from the General Fund reserve to offset costs incurred while the building was closed because of the pandemic.

**SOUTH YORKSHIRE GUIDE ASSOCIATION**  
**FINANCIAL STATEMENTS YEAR ENDED 30TH JUNE 2022**

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
<b>7</b> <u>Helping Hand Grant Fund</u>					
Transfer ex General Fund				0	1000
Transfer Trading Profit			1428	1428	0
Unclaimed Trading Rebate			227	227	66
Sale of Badges			287	287	366
Grants	520	-335		185	-400
	520	-335	1942	2127	1032

<b>8</b> <u>Funds Holding Account</u>					
Annual Subscriptions	79	-79		0	0
HWGH Badges	444	-10	-166	268	-611
County Standard Badges	99	-1	-51	47	17
County 26 Challenge Badges	438	-12	-253	173	-173
GGSY Website shop expenses	0	-20	24	4	-7
Trading Rebate to Levels		-861	873	12	0
	1060	-983	427	504	-774

	Stock Holding @ 30.06.2022		Stock Holding @ 30.06.2021	
	<u>Qty</u>	<u>Value @ Cost</u> £	<u>Qty</u>	<u>Value @ Cost</u> £
HWGH Badges	562	343	1000	611
HWGH Badges (Original Design)	0	0	46	24
County Standard Badges	437	424	485	470
County 26 Challenge Badges	0	0	397	171
		767		1276

**9** Trustees Remuneration and Expenses

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

## Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022 which are set out on pages 1 to 5.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co  
Chartered Accountants  
13/15 Netherhall Road  
DONCASTER  
DN1 2PH

21 September 2022

