

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales · Charity number 524675

Details

Other names	HUMBERSIDE NORTH COUNTY, GIRL GUIDES ASSOCIATION, THE GUIDE ASSOCIATION HUMBERSIDE NORTH COUNTY, YORKSHIRE EAST RIDING GIRL GUIDES, GIRLGUIDING EAST YORKSHIRE
Status	Registered
Legal form	Other
Registered	1963-05-02
Register	View on the Charity Commission register

Contact

Address	161 Ings Road Hull HU8 0LY
Phone	01482 377615
Email	eygirlguiding@gmail.com
Website	http://www.girlguidingeastyorkshire.org

Activities

Objects: UNIT OF THE GUIDE ASSOCIATION

Activities: To persue the aims of Girlguiding UK by enabling girls and young women to develop their potential and to make a difference to the world.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** EAST RIDING OF YORKSHIRE
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,158	£113,097	-	-
2023-12-31	£58,962	£86,085	-	-
2022-12-31	£49,960	£72,373	-	-
2021-12-31	£72,400	£64,932	-	-
2020-12-31	£65,367	£56,654	-	-

Trustees

Name	Role	Appointed
KAREN PALMER	Chair	2021-12-04
AMANDA JAYNE CROSS		2022-01-16
BRONIA TRYNKAWATSON		2016-01-01
CHRISTINE BALL		2011-06-14
Jennifer Jacomb		2023-01-07
Judith Peirson		2019-09-01
Julie Boyes		2023-07-12
Katie Blanchard		2025-09-01
Melanie Bishop		2023-11-16
Nicola Wallis		2023-05-10
Samantha Hesford		2023-01-07

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales - Charity number 524675

Accounts

THE GUIDE ASSOCIATION EAST YORKSHIRE
Trustees' Report and
Financial Statements
for the Year Ended 31 December 2024

THE GUIDE ASSOCIATION EAST YORKSHIRE

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THE GUIDE ASSOCIATION EAST YORKSHIRE

Reference and Administrative Details for the Year Ended 31 December 2024

TRUSTEES	Mrs Amanda Cross Mrs Christine Ball Mrs Bronia Trynka-Watson Mrs Judi Peirson Mrs Sue Marris Mrs Karen Palmer Ms Samantha Hesford Ms Jennifer Jacomb Mrs Nicola Wallis Ms Julie Boyes Miss Melanie Bishop
PRINCIPAL ADDRESS	99 Woodhall Way BEVERLEY East Yorkshire HU17 7JR
REGISTERED CHARITY NUMBER	524675
INDEPENDENT EXAMINER	G & C Professionals Limited trading as Graham & Company Chartered Certified Accountants Cleveland House 1-10 Sitwell Street KINGSTON UPON HULL East Yorkshire HU8 7BE

THE GUIDE ASSOCIATION EAST YORKSHIRE

Trustees' Report 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).

OBJECTIVES AND ACTIVITIES

Principle aims and activities

To pursue the aims of Girlguiding by enabling girls and young women to develop their potential and to make a difference to their local and wider community.

Progress during the year - Chairman's report

The Annual Review held on 2nd November 2024, included the presentation of Long Service Awards and the annual accounts, raised awareness of the White Ribbon Challenge and enjoyed the review by the guest speaker Mrs Pat Cliff.

The 2024 Annual Subscription figures revealed a small decrease in overall member numbers. As a County we have continued to provide quality unit meetings, activities and outdoor experiences, encouraging Rainbows, Brownies, Guides, Rangers, Young Leaders and adult members to be outstanding in whatever they decide to do within the Girlguiding.

The Trustees of East Yorkshire Girlguiding acknowledge that many adult members have more than one role within the County. All of our volunteers give their time to ensure Girlguiding continues to be a safe space for the girls, including and adapting our programme to ensure we are accessible to every girl who would like to be part of our organisation.

Thanks to the fundraising of units in East Yorkshire County, donations and grants received towards the refurbishment of the shower block at Guideacres County Campsite, we have completed the project.

All Divisions have undertaken activities, events and have been awarded badges throughout the year. Events included the Royal Navy Day, White Ribbon Challenge, Paxwold 60th Birthday, Outdoor Skills, Murder and Mayhem, Jingle All The Way held at Guideacres. Thank you to everyone who assisted in facilitating the events, to every young member and adult who attended. Our volunteers have continued to undertake their Leadership Qualifications, completing Safer Guiding and First Response courses as required.

The Trustees would like to thank all of our volunteers in East Yorkshire County for their continued support and commitment.

Public benefit

Girlguiding East Yorkshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. Girlguiding East Yorkshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding UK for the benefit of girls and young women.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Trustees' Report for the Year Ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Financial Report For The Year - Treasurer's Report

The consolidated results for the financial year ended 31 December 2024 show a satisfactory position for the year on normal activities. Total incoming resources record an increase of £20,195 (2024 £79,157), compared to the previous year at £9,002 (2023 £58,962), due to fundraising and grants received towards the Shower Block refurbishment at Guideacres County Campsite.

A grant of £2,500 received from NEE Region was used towards new Adventure Activities for all sections. The decrease in membership subscriptions reflects the small decrease in member numbers. Guideacres County Campsite and Paxwold Training Centre bookings for 2024 show increases on 2023. Both venues have received bookings from schools and external organisations.

Direct charitable expenditure, at £112,651 (2023 £86,085) recorded an increase in the year of £26,566, this is a result of increased operational activities.

As a consequence of the above, the year recorded net outgoings of £33,494 (2023 £27,123) a net increase of £6,371.

Cash reserves have decreased by £12,703 and now stand at £213,730 and are held at different financial institutions to remain entirely protected under the Financial Services Scheme.

FINANCIAL REVIEW

Reserves policy and future plans

The Trustees consider it prudent to maintain sufficient reserves to ensure that the county is able to deliver the Girlguiding mission, vision and strategy.

The Charity's Assets

The Charity has no assets of which the open market value is in excess of the net book value at which they are shown in the balance sheet.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Trustees' Report for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Appointments:

The Trustees listed on page 1 have the following roles and responsibilities within the charity.

Mrs Karen Palmer	County Commissioner - Chairman
Mrs Christine Ball	Division Commissioner - North Wolds East
Mrs Bronia Trynka-Watson	Division Commissioner - North Wolds West
Ms Samantha Hesford	Division Commissioner - Holderness
Mrs Judi Peirson	Division Commissioner - Beverley
Mrs Amanda Cross	Division Commissioner - Boothferry
Miss Melanie Bishop	Division Commissioner - Hull North
Mrs Sue Marris	Division Commissioner - Hull West
Ms Julie Boyes	Division Commissioner - Hunsley
Ms Jennifer Jacomb	Division Commissioner - Hull East
Mrs Nicola Wallis	Division Commissioner - Haltemprice

Non-Trustee Appointments:

Mrs Christine Milburn	Honorary Treasurer
Mrs K Worsnop	Secretary

ACKNOWLEDGMENT

The Trustees wish to extend a sincere thank you to all their partners and funders during 2023 for their support during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Trustees' Report for the Year Ended 31 December 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 8 September 2025 and signed on its behalf by:

Mrs Karen Palmer - Trustee

**Independent Examiner's Report to the Trustees of
THE GUIDE ASSOCIATION EAST YORKSHIRE**

Independent examiner's report to the trustees of THE GUIDE ASSOCIATION EAST YORKSHIRE

I report to the charity trustees on my examination of the accounts of THE GUIDE ASSOCIATION EAST YORKSHIRE (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

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.

Kevin Cawkwell FCCA

G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

15 September 2025

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	25,204	2,500	27,704	9,825
Other trading activities	3	48,744	-	48,744	47,210
Investment income	4	2,710	-	2,710	1,927
Total		<u>76,658</u>	<u>2,500</u>	<u>79,158</u>	<u>58,962</u>
EXPENDITURE ON Charitable activities					
Operating activities		<u>95,399</u>	<u>17,698</u>	<u>113,097</u>	<u>86,085</u>
NET INCOME/(EXPENDITURE)		(18,741)	(15,198)	(33,939)	(27,123)
RECONCILIATION OF FUNDS					
Total funds brought forward		336,022	58,102	394,124	421,247
TOTAL FUNDS CARRIED FORWARD		<u><u>317,281</u></u>	<u><u>42,904</u></u>	<u><u>360,185</u></u>	<u><u>394,124</u></u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	117,225	2,021	119,246	138,112
CURRENT ASSETS					
Stocks	8	30,142	-	30,142	32,377
Debtors	9	753	-	753	406
Cash at bank and in hand		172,847	40,883	213,730	226,433
		<u>203,742</u>	<u>40,883</u>	<u>244,625</u>	<u>259,216</u>
CREDITORS					
Amounts falling due within one year	10	(3,686)	-	(3,686)	(3,204)
		<u>200,056</u>	<u>40,883</u>	<u>240,939</u>	<u>256,012</u>
NET CURRENT ASSETS					
		<u>317,281</u>	<u>42,904</u>	<u>360,185</u>	<u>394,124</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>317,281</u>	<u>42,904</u>	<u>360,185</u>	<u>394,124</u>
NET ASSETS					
		<u>317,281</u>	<u>42,904</u>	<u>360,185</u>	<u>394,124</u>
FUNDS					
	11			317,281	336,022
Unrestricted funds				42,904	58,102
Restricted funds				<u>360,185</u>	<u>394,124</u>
TOTAL FUNDS					
				<u>360,185</u>	<u>394,124</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 September 2025 and were signed on its behalf by:

Mrs Karen Palmer - Trustee

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements for the Year Ended 31 December 2024

1. 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.

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	- at varying rates on cost
Equipment	- at varying rates on cost

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.

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.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	25,204	7,001
Grants	2,500	2,824
	<u>27,704</u>	<u>9,825</u>

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

	2024	2023
	£	£
NEE Grant for Sports	<u>2,500</u>	<u>2,824</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,954	2,142
Surplus on trading activities	4,492	5,819
Subscriptions	19,145	20,616
Campsite and Centre fees	19,489	17,141
Insurance claims	-	1,492
Other income	1,664	-
	<u>48,744</u>	<u>47,210</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,710</u>	<u>1,927</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,104	5,721	9,825
Other trading activities	47,210	-	47,210
Investment income	1,927	-	1,927
Total	<u>53,241</u>	<u>5,721</u>	<u>58,962</u>
 EXPENDITURE ON Charitable activities			
Operating activities	<u>80,752</u>	<u>5,333</u>	<u>86,085</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(27,511)</u>	388	<u>(27,123)</u>
	<u>(11,760)</u>	<u>11,760</u>	<u>-</u>
Net movement in funds	<u>(39,271)</u>	12,148	<u>(27,123)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	375,293	45,954	421,247
 TOTAL FUNDS CARRIED FORWARD	<u><u>336,022</u></u>	<u><u>58,102</u></u>	<u><u>394,124</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>459,501</u>	<u>130,834</u>	<u>590,335</u>
 DEPRECIATION			
At 1 January 2024	355,734	96,490	452,224
Charge for year	12,064	6,801	18,865
At 31 December 2024	<u>367,798</u>	<u>103,291</u>	<u>471,089</u>
 NET BOOK VALUE			
At 31 December 2024	<u>91,703</u>	<u>27,543</u>	<u>119,246</u>
At 31 December 2023	<u><u>103,767</u></u>	<u><u>34,344</u></u>	<u><u>138,111</u></u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. STOCKS

	2024	2023
	£	£
Goods for resale	28,425	29,573
Other	1,717	2,804
	<u>30,142</u>	<u>32,377</u>

9. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other debtors	753	406
	<u>753</u>	<u>406</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	666	344
Other creditors	3,020	2,860
	<u>3,686</u>	<u>3,204</u>

11. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	336,022	(18,741)	317,281
Restricted funds			
County : building improvement fund	36,755	-	36,755
County : activity fund	-	423	423
Guideacres : showers and toilets	15,621	(15,621)	-
Guideacres : activity fund	2,296	-	2,296
Guideacres : anonymous donation	930	-	930
Paxwold : gazebo fund	2,500	-	2,500
	<u>58,102</u>	<u>(15,198)</u>	<u>42,904</u>
TOTAL FUNDS	<u>394,124</u>	<u>(33,939)</u>	<u>360,185</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. 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	76,658	(95,399)	(18,741)
Restricted funds			
County : activity fund	2,500	(2,077)	423
Guideacres : showers and toilets	-	(15,621)	(15,621)
	<u>2,500</u>	<u>(17,698)</u>	<u>(15,198)</u>
TOTAL FUNDS	<u><u>79,158</u></u>	<u><u>(113,097)</u></u>	<u><u>(33,939)</u></u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	375,293	(27,511)	(11,760)	336,022
Restricted funds				
County : building improvement fund	36,755	-	-	36,755
Guideacres : showers and toilets	3,473	388	11,760	15,621
Guideacres : activity fund	2,296	-	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<u>45,954</u>	<u>388</u>	<u>11,760</u>	<u>58,102</u>
TOTAL FUNDS	<u><u>421,247</u></u>	<u><u>(27,123)</u></u>	<u><u>-</u></u>	<u><u>394,124</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	53,241	(80,752)	(27,511)
Restricted funds			
Guideacres : showers and toilets	5,721	(5,333)	388
TOTAL FUNDS	<u><u>58,962</u></u>	<u><u>(86,085)</u></u>	<u><u>(27,123)</u></u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	375,293	(46,252)	(11,760)	317,281
Restricted funds				
County : building improvement fund	36,755	-	-	36,755
County : activity fund	-	423	-	423
Guideacres : showers and toilets	3,473	(15,233)	11,760	-
Guideacres : activity fund	2,296	-	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<u>45,954</u>	<u>(14,810)</u>	<u>11,760</u>	<u>42,904</u>
TOTAL FUNDS	<u>421,247</u>	<u>(61,062)</u>	<u>-</u>	<u>360,185</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	129,899	(176,151)	(46,252)
Restricted funds			
County : activity fund	2,500	(2,077)	423
Guideacres : showers and toilets	5,721	(20,954)	(15,233)
	<u>8,221</u>	<u>(23,031)</u>	<u>(14,810)</u>
TOTAL FUNDS	<u>138,120</u>	<u>(199,182)</u>	<u>(61,062)</u>

12. RELATED PARTY DISCLOSURES

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

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	25,204	7,001
Grants	2,500	2,824
	<hr/>	<hr/>
	27,704	9,825
Other trading activities		
Fundraising events	3,954	2,142
Surplus on trading activities	4,492	5,819
Subscriptions	19,145	20,616
Campsite and Centre fees	19,489	17,141
Insurance claims	-	1,492
Other income	1,664	-
	<hr/>	<hr/>
	48,744	47,210
Investment income		
Deposit account interest	2,710	1,927
	<hr/>	<hr/>
Total incoming resources	79,158	58,962
EXPENDITURE		
Charitable activities		
Campsite and Centre costs	84,275	50,196
Grants	1,300	4,502
	<hr/>	<hr/>
	85,575	54,698
Support costs		
Management		
Accountancy	2,690	2,590
Administrative support costs	5,967	7,133
Depreciation of freehold property	12,064	11,684
Depreciation of equipment	6,801	9,980
	<hr/>	<hr/>
	27,522	31,387
Total resources expended	113,097	86,085
	<hr/>	<hr/>
Net expenditure	<u>(33,939)</u>	<u>(27,123)</u>

This page does not form part of the statutory financial statements

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**SUPPLEMENTARY REPORTS
TO THE
FINANCIAL STATEMENTS
31 December 2024**

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CONTENTS

**Income and Expenditure Accounts and
Balance Sheets of individual sections**

County

Camp Site "Guideacres"

Paxwold Training Centre

East Yorkshire Guide Depot (incorporating Badges)

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

**Income and Expenditure Account
for the Year Ended 31 December 2024**

	2024	2023		
	£	£	£	£
INCOME				
Membership subscriptions		19,820		21,764
Less : Transfer to Headquarters		(675)		(1,148)
		-----		-----
		19,145		20,616
NEE grant	2,500		2,724	
Donation of trading bonus from Depot for shower block	-		10,000	
Other donations for shower block	15,549		5,621	
Donation - closed account	10		-	
Donations - other	4,172		-	
	-----	22,231	-----	18,345
Interest received		2,033		1,439
		-----		-----
		43,409		40,400
EXPENDITURE				
Maintenance payments		5,000		10,000
Contribution to Divisions costs	4,078		4,502	
Renovation grant	44,700		10,800	
Other grants	1,650		-	
Printing, stationery and postage	150		836	
Administrative support	5,967		5,584	
Telephone	545		560	
Website costs	2,370		-	
Repairs	-		150	
Travelling and training	753		1,225	
Accountancy	2,690		2,590	
Sundry expenses	398		964	
	-----	63,301	-----	27,211
Depreciation: Guideacres buildings		11,121		10,630
		-----		-----
(DEFICIT) FOR THE YEAR		(36,013)		(7,441)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

Balance Sheet at 31 December 2024

	£	£	£	2024 £	2023 £
FIXED ASSETS					
	Cost	Additions	Accumulated depreciation		
Paxwold - Land and buildings	92,187	-	92,183	4	4
Guideacres - Land and buildings	284,526	-	203,853	80,673	91,794
Equipment - New building	6,457	-	6,457	-	-
Office equipment	15,655	-	15,635	20	20
New standard	5	-	-	5	5
	-----	-----	-----	-----	-----
	398,830	-	318,128	80,702	91,823
	-----	-----	-----	-----	-----
CURRENT ASSETS					
Cash at bank - Current account				2,400	19,222
- Deposit account				134,116	142,086
				-----	-----
TOTAL ASSETS				217,218	253,131
				-----	-----
CURRENT LIABILITIES					
Creditors and accruals				(2,690)	(2,590)
				-----	-----
				214,528	250,541
				-----	-----
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			198,165		
(Deficit) for the year			(36,013)		
Transfer from/(to) designated funds			15,198		
			-----	177,350	198,165
RESTRICTED FUNDS					
Designated fund : Building improvements					
Balance at 1 January 2023				36,755	36,755
Designated fund : Activity fund					
Balance at 1 January 2023			-		
Transfer from/(to) general funds			423		
			-----	423	-
Designated fund: Guideacres showers and toilets refurbishment					
Balance at 1 January 2023			15,621		
Transfer from/(to) general funds			(15,621)		
			-----	-	15,621
				-----	-----
				214,528	250,541
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

**Income and Expenditure Account
for the Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
INCOME				
Camp fees		7,077		5,605
NEE Grant		1,055		100
Donations		-		1,380
Insurance claims		-		1,492
Events		2,479		633
Electricity income		1,653		1,836
Sales of badges (net)		(165)		(2)
Interest received		370		237
		-----		-----
		12,469		11,281
Maintenance payment from County		5,000		5,000
Contributions from County				
- for equipment purchases		-		-
- for repairs and renovations	44,700			-
	-----	44,700		-----
		-----		-----
		62,169		16,281
EXPENDITURE				
Repairs and renewals	11,139		11,902	
Refurbishment costs for showers and toilets	46,493		5,333	
Replacements	362		-	
Light, heat and power	2,431		1,815	
Rates and water	352		204	
Insurance	2,627		2,441	
Event costs	-		153	
Activity costs	973		769	
Website costs	-		568	
Sundry expenses	151		351	
	-----	64,528	-----	23,536
Depreciation:				
Buildings	491		550	
Camping equipment	18		472	
Furniture and equipment	5,522		7,417	
Store shed	267		806	
	-----	6,298	-----	9,245
		-----		-----
(DEFICIT)/SURPLUS FOR THE YEAR		(8,657)		(16,500)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

Balance Sheet at 31 December 2024

	£	£	£	2024 £	2023 £
FIXED ASSETS					
	Cost	Additions/ (Disposals)	Accumulated depreciation		
Additions to buildings owned by Guide Association East Yorkshire	11,705		7,255	4,450	4,941
Camping equipment	4,876	-	4,759	117	135
Furniture and equipment	41,857		21,178	20,679	26,201
Confidence course	303	-	302	1	1
Store shed	4,179	-	3,100	1,079	1,346
	-----	-----	-----	-----	-----
	62,920		36,594	26,326	32,624
	-----	-----	-----		
CURRENT ASSETS					
Stock in hand				46	213
Cash at bank - Current account				750	750
- Deposit accounts				16,906	19,098
Cash in hand				72	72
				-----	-----
TOTAL ASSETS				44,100	52,757
				-----	-----
CURRENT LIABILITIES					
Creditors and accruals				-	-
				-----	-----
				44,100	52,757
				-----	-----
RESTRICTED FUNDS					
Donated funds					
Balance at 1 January 2023				930	930
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			49,531		
Deficit for the year			(8,657)		
			-----	40,874	49,531
Designated fund : Activity equipment					
Balance at 1 January 2023				2,296	2,296
				-----	-----
				44,100	52,757
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

**Income and Expenditure Account
for the Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
INCOME				
Booking fees and charges		12,412		9,700
Other donations		6,700		-
Fundraising		570		704
Sale of souvenirs (net)		147		806
Interest received		307		252
		-----		-----
		20,136		11,462
Maintenance payment from County		-		5,000
		-----		-----
		20,136		16,462
EXPENDITURE				
Repairs and renewals	2,944		4,290	
Light, heat and power	4,178		4,854	
Rates and water	1,252		993	
Insurance	1,191		1,075	
Cleaning and waste disposal	410		338	
Telephone	523		452	
Committee expenses	615		222	
Grass cutting	500		200	
	-----		-----	
		11,613		12,424
Depreciation:				
Buildings	452		503	
Domestic equipment	101		120	
Furniture	105		124	
Solar panels	376		442	
Dry-verge system	412		600	
	-----		-----	
		1,446		1,789
		-----		-----
SURPLUS/(DEFICIT) FOR THE YEAR		7,077		2,249
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

Balance Sheet at 31 December 2024

	£	£	£	2024 £	2023 £
FIXED ASSETS					
	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire, less grants received	59,626	-	55,549	4,077	4,529
Domestic equipment	21,568	-	20,991	577	678
Furniture	20,358	-	19,760	598	703
Solar panels	11,550	-	9,418	2,132	2,508
Dry-verge system	4,000	-	1,662	2,338	
					2,750
	-----	-----	-----	-----	-----
	117,102	-	107,380	9,722	11,168
	-----	-----	-----		
CURRENT ASSETS					
Stock in hand				1,717	2,804
Other debtors				723	386
Cash at bank - Current account				34,713	25,777
- Premium account				6,304	5,996
Cash in hand				89	-
				-----	-----
TOTAL ASSETS				53,268	46,131
CURRENT LIABILITIES					
Creditors and accruals				-	-
Deposits in advance				(330)	(270)
				-----	-----
				52,938	45,861
				-----	-----
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			43,361		
Surplus for the year			7,077		
			-----	50,438	43,361
Designated fund : Gazebo					
Balance at 1 January 2023				2,500	2,500
				-----	-----
				52,938	45,861
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

**Income and Expenditure Account
for the Year Ended 31 December 2024**

	2024		2023	
	£	£	£	£
TRADING INCOME				
Sales		36,243		40,095
Cost of sales :				
Opening stock	29,360		28,650	
Purchases	30,635		34,986	
	-----		-----	
Closing stock	59,995		63,636	
	28,379		29,360	
	-----	31,616	-----	34,276
Gross Profit		-----		-----
		4,627		5,819
EXPENDITURE				
Insurance	243		443	
Postage and stationery	394		713	
Sundry expenses	72		13	
Repairs	129		81	
Card fees	135		-	
	-----	973	-----	1,250
		-----		-----
		3,654		4,569
DEPRECIATION				
Furniture and equipment		-		-
		-----		-----
		3,654		4,569
Donation to County		-		10,000
		-----		-----
(DEFICIT)/SURPLUS FOR THE YEAR		3,654		(5,431)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

Balance Sheet at 31 December 2024

		£	£	2024 £	2023 £
FIXED ASSETS	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire	5,000	-	2,500	2,500	2,500
Fixtures and fittings	6,483	-	6,483	-	-
	-----	-----	-----	-----	-----
	11,483	-	8,983	2,500	2,500
	-----	-----	-----		
 CURRENT ASSETS					
Stock in hand				28,379	29,360
Cash at bank				18,315	13,369
Cash in hand				60	60
Vouchers				30	20
				-----	-----
TOTAL ASSETS				49,284	45,309
 CURRENT LIABILITIES					
Trade creditors				(665)	(344)
				-----	-----
				48,619	44,965
				-----	-----
 UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023				44,965	50,396
(Deficit)/Surplus for the year				3,654	(5,431)
				-----	-----
				48,619	44,965
				-----	-----

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales - Charity number 524675

Accounts

THE GUIDE ASSOCIATION EAST YORKSHIRE
Report of the Trustees and
Financial Statements
for the Year Ended 31 December 2023

THE GUIDE ASSOCIATION EAST YORKSHIRE

Contents of the Financial Statements for the Year Ended 31 December 2023

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THE GUIDE ASSOCIATION EAST YORKSHIRE

Reference and Administrative Details for the Year Ended 31 December 2023

TRUSTEES	Mrs Amanda Cross Mrs Christine Ball Mrs Bronia Trynka-Watson Mrs Judi Peirson Mrs Sue Marris Mrs Kathleen Mould (resigned 12/7/2023) Mrs Karen Palmer Ms Samantha Hesford Ms Jennifer Jacomb Mrs Nicola Wallis (appointed 10/5/2023) Ms Julie Boyes (appointed 12/7/2023) Miss Melanie Bishop (appointed 16/11/2023)
PRINCIPAL ADDRESS	99 Woodhall Way BEVERLEY East Yorkshire HU17 7JR
REGISTERED CHARITY NUMBER	524675
INDEPENDENT EXAMINER	G & C Professionals Limited trading as Graham & Company Chartered Certified Accountants Cleveland House 1-10 Sitwell Street KINGSTON UPON HULL East Yorkshire HU8 7BE

THE GUIDE ASSOCIATION EAST YORKSHIRE

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).

OBJECTIVES AND ACTIVITIES

Principle aims and activities

To pursue the aims of Girlguiding UK by enabling girls and young women to develop their potential and to make a difference to the world.

Progress during the year - Chairman's report

The Annual Review held on 14th October 2023 saw the retirement of Denny Hurst as the East Yorkshire County President. On behalf of the County, I would like to say thank you for all the support Denny has given to the County during her tenure.

It is also with sadness that we note the death of Sue Whittles, in November 2023, who served as our County Commissioner 2000 - 2005.

During 2023 Girlguiding East Yorkshire has continued to move forward with member numbers increasing steadily over the year. As a County we have continued to do what we do best, provide quality unit meetings, activities and outdoor experiences, encouraging the Rainbows, Brownies, Guides, Rangers, Young Leaders and Adult Leaders to be outstanding in whatever they decide to do within the Girlguiding programme.

Safeguarding and First Response trainings continue to be delivered either face to face or in a blended way, being a combination of online and face to face. Girlguiding recognises that not all members are available to attend trainings in the traditional manner.

The 2023 Annual Subscription figures revealed an increase in member numbers. I acknowledge that many adult members have more than one role. All of our volunteers give their time to ensure Girlguiding continues to be a safe space for girls to be themselves, including and adapting our programme to ensure Girlguiding is accessible to every girl who would like to be part of our organisation.

The following divisions have decided to restructure and are now operating with a Division Team and no Districts. Holderness, Hull East, Haltemprice, Hunsley and Hull North report that the Division Teams are working well together, sharing the roles within the division.

The County has undertaken a fundraise for the refurbishment of the Shower Block at our Guideacres County Campsite. Donations from various organisations and fundraising events held in units have ensured we are well on our way to raising the funds required for the works.

All Divisions undertook activities including, camping at Guideacres, sleepovers at various venues including Paxwold, The Deep, Coronation celebrations, Wellies and Wristbands, 2024 Poacher Camp. Visits to the Cinema and Pantomimes proved popular as did the Yorkshire Wildlife Park. Thinking Day Events were well attended. Our volunteers continued to gain their Leadership Qualifications and Young Leader Qualifications, attending trainings as required.

I would like to thank all of our volunteers in East Yorkshire County, for their continued support and encouragement.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Public benefit

Girlguiding East Yorkshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. Girlguiding East Yorkshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding UK for the benefit of girls and young women.

ACHIEVEMENT AND PERFORMANCE

Financial Report For The Year - Treasurer's Report

The consolidated results for the financial year ended 31 December 2023 show a satisfactory position for the year on normal activities.

Total incoming resources record an increase of £9,002 compared to the previous year at £58,962 (2022 £49,960), due to fundraising and grants received towards the Showerblock refurbishment. A grant of £2,824 received from NEE Region was used to support units who were struggling to pay the increased annual subscription. The increase in the membership contributions reflects the increase in the annual subscription for all members.

Guideacres County Campsite and Paxwold Training Centre bookings for 2023 remain near levels of 2022, with increased optimism looking to the future. More bookings have been made by schools and external organisations.

Direct charitable expenditure, at £86,085 (2022 £72,373) recorded an increase in the year of £13,712, this is a result of increased operational activities.

As a consequence of the above, the year recorded net outgoings of £27,123 (2022 £22,413) a net increase of £4,710.

Cash reserves have decreased by £11,375 and now stand at £236,433 and are held at different financial institutions to remain entirely protected under the Financial Services Scheme.

FINANCIAL REVIEW

Reserves policy and future plans

The Trustees consider it prudent to maintain sufficient reserves to ensure that the county is able to deliver the Girlguiding mission, vision and strategy.

The Charity's Assets

The Charity has no assets of which the open market value is in excess of the net book value at which they are shown in the balance sheet.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Appointments:

The Trustees listed on page 1 have the following roles and responsibilities within the charity.

Mrs Karen Palmer	County Commissioner - Chairman
Mrs Christine Ball	Division Commissioner - North Wolds East
Mrs Bronia Trynka-Watson	Division Commissioner - North Wolds West
Ms Samantha Hesford	Division Commissioner - Holderness
Mrs Judi Peirson	Division Commissioner - Beverley
Mrs Amanda Cross	Division Commissioner - Boothferry
Miss Melanie Bishop	Division Commissioner - Hull North
Mrs Sue Marris	Division Commissioner - Hull West
Ms Julie Boyes	Division Commissioner - Hunsley
Ms Jennifer Jacomb	Division Commissioner - Hull East
Mrs Nicola Wallis	Division Commissioner - Haltemprice

Non-Trustee Appointments:

Mrs Christine Milburn	Honorary Treasurer
Mrs K Worsnop	Secretary

ACKNOWLEDGMENT

The Trustees wish to extend a sincere thank you to all their partners and funders during 2023 for their support during this year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7 August 2024 and signed on its behalf by:

Mrs Karen Palmer - Trustee

**Independent Examiner's Report to the Trustees of
THE GUIDE ASSOCIATION EAST YORKSHIRE**

Independent examiner's report to the trustees of THE GUIDE ASSOCIATION EAST YORKSHIRE

I report to the charity trustees on my examination of the accounts of THE GUIDE ASSOCIATION EAST YORKSHIRE (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.

Kevin Cawkwell FCCA

G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

12 August 2024

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,104	5,721	9,825	4,045
Other trading activities	3	47,210	-	47,210	45,630
Investment income	4	1,927	-	1,927	285
Total		<u>53,241</u>	<u>5,721</u>	<u>58,962</u>	<u>49,960</u>
EXPENDITURE ON Charitable activities					
Operating activities		<u>80,752</u>	<u>5,333</u>	<u>86,085</u>	<u>72,373</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(27,511)	388	(27,123)	(22,413)
		<u>(11,760)</u>	<u>11,760</u>	-	-
Net movement in funds		(39,271)	12,148	(27,123)	(22,413)
RECONCILIATION OF FUNDS					
Total funds brought forward		375,293	45,954	421,247	443,660
TOTAL FUNDS CARRIED FORWARD		<u><u>336,022</u></u>	<u><u>58,102</u></u>	<u><u>394,124</u></u>	<u><u>421,247</u></u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Balance Sheet
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	136,091	2,021	138,112	155,608
CURRENT ASSETS					
Stocks	8	32,377	-	32,377	31,591
Debtors	9	406	-	406	-
Cash at bank and in hand		170,352	56,081	226,433	237,808
		<u>203,135</u>	<u>56,081</u>	<u>259,216</u>	<u>269,399</u>
CREDITORS					
Amounts falling due within one year	10	(3,204)	-	(3,204)	(3,760)
		<u>199,931</u>	<u>56,081</u>	<u>256,012</u>	<u>265,639</u>
NET CURRENT ASSETS					
		<u>199,931</u>	<u>56,081</u>	<u>256,012</u>	<u>265,639</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>336,022</u>	<u>58,102</u>	<u>394,124</u>	<u>421,247</u>
NET ASSETS					
		<u>336,022</u>	<u>58,102</u>	<u>394,124</u>	<u>421,247</u>
FUNDS					
	11			336,022	375,293
Unrestricted funds				58,102	45,954
Restricted funds				<u>394,124</u>	<u>421,247</u>
TOTAL FUNDS					
				<u>394,124</u>	<u>421,247</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 August 2024 and were signed on its behalf by:

Mrs Karen Palmer - Trustee

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements for the Year Ended 31 December 2023

1. 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.

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	- at varying rates on cost
Equipment	- at varying rates on cost

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.

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.

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.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and legacies	7,001	4,045
Grants	2,824	-
	<u>9,825</u>	<u>4,045</u>

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

	2023	2022
	£	£
NEE	<u>2,824</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,142	4,137
Surplus on trading activities	5,819	7,752
Subscriptions	20,616	18,080
Campsite and Centre fees	17,141	15,661
Insurance claims	1,492	-
	<u>47,210</u>	<u>45,630</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,927</u>	<u>285</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,045	-	4,045
Other trading activities	45,630	-	45,630
Investment income	285	-	285
Total	<u>49,960</u>	<u>-</u>	<u>49,960</u>
 EXPENDITURE ON			
Charitable activities			
Operating activities	<u>70,917</u>	<u>1,456</u>	<u>72,373</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>(20,957)</u>	<u>(1,456)</u>	<u>(22,413)</u>
	<u>(36,755)</u>	<u>36,755</u>	<u>-</u>
Net movement in funds	<u>(57,712)</u>	<u>35,299</u>	<u>(22,413)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	433,005	10,655	443,660
TOTAL FUNDS CARRIED FORWARD	<u><u>375,293</u></u>	<u><u>45,954</u></u>	<u><u>421,247</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Totals £
COST			
At 1 January 2023	456,151	130,015	586,166
Additions	3,350	820	4,170
At 31 December 2023	<u>459,501</u>	<u>130,835</u>	<u>590,336</u>
 DEPRECIATION			
At 1 January 2023	344,050	86,508	430,558
Charge for year	11,684	9,982	21,666
At 31 December 2023	<u>355,734</u>	<u>96,490</u>	<u>452,224</u>
 NET BOOK VALUE			
At 31 December 2023	<u><u>103,767</u></u>	<u><u>34,345</u></u>	<u><u>138,112</u></u>
At 31 December 2022	<u><u>112,101</u></u>	<u><u>43,507</u></u>	<u><u>155,608</u></u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. STOCKS

	2023	2022
	£	£
Goods for resale	29,573	28,872
Other	2,804	2,719
	<u>32,377</u>	<u>31,591</u>

9. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other debtors	406	-
	<u>406</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	344	-
Other creditors	2,860	3,760
	<u>3,204</u>	<u>3,760</u>

11. MOVEMENT IN FUNDS

	At 1/1/23	Net movement	Transfers	At
	£	in funds	between	31/12/23
		£	funds	£
			£	
Unrestricted funds				
General fund	375,293	(27,511)	(11,760)	336,022
Restricted funds				
County : building improvement fund	36,755	-	-	36,755
Guideacres : showers and toilets	3,473	388	11,760	15,621
Guideacres : activity fund	2,296	-	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<u>45,954</u>	<u>388</u>	<u>11,760</u>	<u>58,102</u>
TOTAL FUNDS	<u>421,247</u>	<u>(27,123)</u>	<u>-</u>	<u>394,124</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. 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	53,241	(80,752)	(27,511)
Restricted funds			
Guideacres : showers and toilets	5,721	(5,333)	388
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,962</u>	<u>(86,085)</u>	<u>(27,123)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	433,005	(20,957)	(36,755)	375,293
Restricted funds				
County : building improvement fund	-	-	36,755	36,755
Guideacres : showers and toilets	4,049	(576)	-	3,473
Guideacres : activity fund	3,176	(880)	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<hr/>	<hr/>	<hr/>	<hr/>
	10,655	(1,456)	36,755	45,954
TOTAL FUNDS	<u>443,660</u>	<u>(22,413)</u>	<u>-</u>	<u>421,247</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,960	(70,917)	(20,957)
Restricted funds			
Guideacres : showers and toilets	-	(576)	(576)
Guideacres : activity fund	-	(880)	(880)
	<hr/>	<hr/>	<hr/>
	-	(1,456)	(1,456)
TOTAL FUNDS	<u>49,960</u>	<u>(72,373)</u>	<u>(22,413)</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	433,005	(48,468)	(48,515)	336,022
Restricted funds				
County : building improvement fund	-	-	36,755	36,755
Guideacres : showers and toilets	4,049	(188)	11,760	15,621
Guideacres : activity fund	3,176	(880)	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<u>10,655</u>	<u>(1,068)</u>	<u>48,515</u>	<u>58,102</u>
TOTAL FUNDS	<u>443,660</u>	<u>(49,536)</u>	<u>-</u>	<u>394,124</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	103,201	(151,669)	(48,468)
Restricted funds			
Guideacres : showers and toilets	5,721	(5,909)	(188)
Guideacres : activity fund	-	(880)	(880)
	<u>5,721</u>	<u>(6,789)</u>	<u>(1,068)</u>
TOTAL FUNDS	<u>108,922</u>	<u>(158,458)</u>	<u>(49,536)</u>

12. RELATED PARTY DISCLOSURES

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

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	7,001	4,045
Grants	2,824	-
	<hr/>	<hr/>
	9,825	4,045
Other trading activities		
Fundraising events	2,142	4,137
Surplus on trading activities	5,819	7,752
Subscriptions	20,616	18,080
Campsite and Centre fees	17,141	15,661
Insurance claims	1,492	-
	<hr/>	<hr/>
	47,210	45,630
Investment income		
Deposit account interest	1,927	285
	<hr/>	<hr/>
Total incoming resources	58,962	49,960
EXPENDITURE		
Charitable activities		
Campsite and Centre running costs	50,196	38,682
Grants	4,502	6,000
	<hr/>	<hr/>
	54,698	44,682
Support costs		
Management		
Accountancy	2,590	2,470
Administrative support costs	7,133	7,293
Depreciation of freehold property	11,684	11,265
Depreciation of equipment	9,980	6,663
	<hr/>	<hr/>
	31,387	27,691
Total resources expended	86,085	72,373
	<hr/>	<hr/>
Net expenditure	<u>(27,123)</u>	<u>(22,413)</u>

This page does not form part of the statutory financial statements

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**SUPPLEMENTARY REPORTS
TO THE
FINANCIAL STATEMENTS
31 December 2023**

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CONTENTS

**Income and Expenditure Accounts and
Balance Sheets of individual sections**

County

Camp Site "Guideacres"

Paxwold Training Centre

East Yorkshire Guide Depot (incorporating Badges)

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

**Income and Expenditure Account
for the Year Ended 31 December 2023**

	2023		2022	
	£	£	£	£
INCOME				
Membership subscriptions		21,764		18,476
Less : Transfer to Headquarters		(1,148)		(396)
		-----		-----
		20,616		18,080
NEE grant	2,724		-	
Donation of trading bonus from Depot for shower block	10,000		-	
Other donations for shower block	5,621		-	
Donation - closed activities	-		117	
Donations - other	-		1,000	
	-----	18,345	-----	1,117
Interest received		1,439		196
		-----		-----
		40,400		19,393
 EXPENDITURE				
Maintenance payments		10,000		15,000
Contributions to Guideacres improvement costs	-		26,400	
Contribution to Divisions costs	4,502		6,000	
Electricity income transferred to Guideacres	-		1,594	
Printing, stationery and postage	836		1,098	
Administrative support	5,584		5,217	
Telephone	560		508	
Insurance	-		170	
Roof replacement at Raywell	10,800		-	
Repairs	150		150	
Travelling and training	1,225		986	
Accountancy	2,590		2,470	
Sundry expenses	964		1,003	
	-----	27,211	-----	7,661
Depreciation:				
Guideacres buildings	10,630		10,630	
New building	-		77	
	-----	10,630	-----	10,707
(DEFICIT) FOR THE YEAR		-----		-----
		(7,441)		(51,910)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

Balance Sheet at 31 December 2023

	£	£	£	2023 £	2022 £
FIXED ASSETS					
	Cost	Additions	Accumulated depreciation		
Paxwold - Land and buildings	92,187	-	92,183	4	4
Guideacres - Land and buildings	284,526	-	192,732	91,794	102,424
Equipment - New building	6,457	-	6,457	-	-
Office equipment	15,655	-	15,635	20	20
New standard	5	-	-	5	5
	-----	-----	-----	-----	-----
	398,830	-	307,007	91,823	102,453
	-----	-----	-----		
CURRENT ASSETS					
Cash at bank - Current account				19,222	7,352
- Deposit account				142,086	150,647
				-----	-----
TOTAL ASSETS				253,131	260,452
CURRENT LIABILITIES					
Creditors and accruals				(2,590)	(2,470)
				-----	-----
				250,541	257,982
				-----	-----
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			221,227		
(Deficit) for the year			(7,441)		
Transfer to designated funds			(15,621)		
			-----	198,165	221,227
RESTRICTED FUNDS					
Designated fund : Building improvements					
Balance at 1 January 2023				36,755	36,755
Designated fund: Guideacres showers and toilets refurbishment					
Transfer from general funds				15,621	-
				-----	-----
				250,541	257,982
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

**Income and Expenditure Account
for the Year Ended 31 December 2023**

	2023		2022	
	£	£	£	£
INCOME				
Camp fees		5,605		7,233
NEE Grant		100		-
Donations		1,380		2,855
Insurance claims		1,492		-
Events		633		4,349
Electricity income		1,836		3,607
Sales of badges (net)		(2)		38
Interest received		237		33
		-----		-----
		11,281		18,115
Maintenance payment from County		5,000		5,000
Contributions from County				
- for equipment purchases	-			25,000
- for repairs	-			1,400
	-----	-		-----
		-----		-----
		16,281		49,515
EXPENDITURE				
Repairs and renewals	11,902		12,495	
Refurbishment costs for showers and toilets	5,333		-	
Light, heat and power	1,815		1,251	
Rates	204		247	
Insurance	2,441		2,016	
Event costs	153		2,362	
Activity costs	769		880	
Website costs	568		568	
Professional fees	-		576	
Sundry expenses	351		22	
	-----	23,536	-----	20,417
Depreciation:				
Buildings	550		76	
Camping equipment	472		478	
Furniture and equipment	7,417		3,872	
Store shed	806		806	
	-----	9,245	-----	5,232
		-----		-----
(DEFICIT)/SURPLUS FOR THE YEAR		(16,500)		23,866
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

Balance Sheet at 31 December 2023

	£	£	£	2023 £	2022 £
FIXED ASSETS					
	Cost	Additions/ (Disposals)	Accumulated depreciation		
Additions to buildings owned by Guide Association East Yorkshire	8,355	3,350	6,764	4,941	2,141
Camping equipment	4,876	-	4,741	135	159
Furniture and equipment	41,037	820	15,656	26,201	33,246
Confidence course	303	-	302	1	1
Store shed	4,179	-	2,833	1,346	2,152
	-----	-----	-----	-----	-----
	58,750	4,170	30,296	32,624	37,699
	-----	-----	-----		
CURRENT ASSETS					
Stock in hand				213	222
Cash at bank - Current account				750	750
- Deposit accounts				19,098	30,528
Cash in hand				72	58
				-----	-----
TOTAL ASSETS				52,757	69,257
CURRENT LIABILITIES					
Creditors and accruals				-	-
				-----	-----
				52,757	69,257
				-----	-----
RESTRICTED FUNDS					
Donated funds					
Balance at 1 January 2023				930	930
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			62,558		
Deficit for the year			(16,500)		
Transfer from designated funds			3,473		
			-----	49,531	62,558
Designated fund : Showers and toilets					
Balance at 1 January 2023			3,473		
Transfer to general funds			(3,473)		
			-----	-	3,473
Designated fund : Activity equipment					
Balance at 1 January 2023				2,296	2,296
				-----	-----
				52,757	69,257
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

**Income and Expenditure Account
for the Year Ended 31 December 2023**

	2023	2022		
	£	£	£	£
INCOME				
Booking fees and charges		9,700		6,415
Other donations		-		40
Fundraising		704		-
Sale of souvenirs (net)		806		(250)
Interest received		252		55
		-----		-----
		11,462		6,260
Maintenance payment from County		5,000		10,000
		-----		-----
		16,462		16,260
EXPENDITURE				
Repairs and renewals	4,290		5,242	
Light, heat and power	4,854		6,065	
Rates and water	993		756	
Insurance	1,075		1,030	
Cleaning and waste disposal	338		685	
Telephone	452		443	
Committee expenses	222		396	
Grass cutting	200		375	
	-----		-----	
		12,424		14,992
Depreciation:				
Buildings	503		559	
Domestic equipment	120		141	
Furniture	124		146	
Solar panels	442		520	
Dry-verge system	600		600	
	-----		-----	
		1,789		1,966
		-----		-----
SURPLUS/(DEFICIT) FOR THE YEAR		2,249		(698)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

Balance Sheet at 31 December 2023

	£	£	£	2023 £	2022 £
FIXED ASSETS					
	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire, less grants received	59,626	-	55,097	4,529	5,032
Domestic equipment	21,568	-	20,890	678	798
Furniture	20,358	-	19,655	703	827
Solar panels	11,550	-	9,042	2,508	2,950
Dry-verge system	4,000	-	1,250	2,750	3,350
	117,102	-	105,934	11,168	12,957
CURRENT ASSETS					
Stock in hand				2,804	2,719
Other debtors				386	-
Cash at bank - Current account				25,777	23,482
- Premium account				5,996	5,744
				46,131	44,902
CURRENT LIABILITIES					
Creditors and accruals				-	(1,050)
Deposits in advance				(270)	(240)
				45,861	43,612
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023			41,112		
Surplus for the year			2,249		
			43,361	43,361	41,112
Designated fund : Gazebo					
Balance at 1 January 2023				2,500	2,500
				45,861	43,612

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

**Income and Expenditure Account
for the Year Ended 31 December 2023**

	2023		2022	
	£	£	£	£
TRADING INCOME				
Sales		40,095		41,571
Cost of sales :				
Opening stock	28,650		28,059	
Purchases	34,986		34,410	
	-----		-----	
	63,636		62,469	
Closing stock	29,360		28,650	
	-----	34,276	-----	33,819
		-----		-----
Gross Profit		5,819		7,752
Donations		-		33
		-----		-----
		5,819		7,785
EXPENDITURE				
Insurance	443		370	
Postage and stationery	713		705	
Sundry expenses	13		10	
Repairs	81		76	
Equipment rental	-		273	
	-----	1,250	-----	1,434
		-----		-----
		4,569		6,351
DEPRECIATION				
Furniture and equipment		-		22
		-----		-----
		4,569		6,329
Donation to County		10,000		-
		-----		-----
(DEFICIT)/SURPLUS FOR THE YEAR		(5,431)		6,329
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

Balance Sheet at 31 December 2023

		£	£	2023 £	2022 £
FIXED ASSETS	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire	5,000	-	2,500	2,500	2,500
Fixtures and fittings	6,483	-	6,483	-	-
	-----	-----	-----	-----	-----
	11,483	-	8,983	2,500	2,500
	-----	-----	-----		
 CURRENT ASSETS					
Stock in hand				29,360	28,650
Cash at bank				13,369	19,186
Cash in hand				60	60
Vouchers				20	-
				-----	-----
TOTAL ASSETS				45,309	50,396
 CURRENT LIABILITIES					
Trade creditors				(344)	-
				-----	-----
				44,965	50,396
				-----	-----
 UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2023				50,396	44,067
(Deficit)/Surplus for the year				(5,431)	6,329
				-----	-----
				44,965	50,396
				-----	-----

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales - Charity number 524675

Accounts

THE GUIDE ASSOCIATION EAST YORKSHIRE
Report of the Trustees and
Financial Statements for the Year Ended 31 December 2022

THE GUIDE ASSOCIATION EAST YORKSHIRE

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for the Year Ended 31 December 2022**

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Detailed Statement of Financial Activities	16

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Reference and Administrative Details
for the Year Ended 31 December 2022**

TRUSTEES

Mrs Amanda Cross
Mrs Christine Ball
Mrs Bronia Trynka-Watson
Mrs Judi Peirson
Mrs Sue Marris
Mrs Kathleen Mould
Mrs Karen Palmer
Mrs Samantha Hesford
Mrs Jennifer Jacomb

PRINCIPAL ADDRESS

99 Woodhall Way
BEVERLEY
East Yorkshire
HU17 7JR

REGISTERED CHARITY NUMBER

524675

INDEPENDENT EXAMINER

G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
& Business Advisers
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

THE GUIDE ASSOCIATION EAST YORKSHIRE

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee Appointments:

The Trustees listed on page 1 have the following roles and responsibilities within the charity.

Mrs Karen Palmer	County Commissioner - Chairman
Mrs Christine Ball	Division Commissioner - North Wolds East
Mrs Bronia Trynka-Watson	Division Commissioner - North Wolds West
Mrs Samantha Hesford	Division Commissioner - Holderness
Mrs Judi Peirson	Division Commissioner - Beverley
Mrs Amanda Cross	Division Commissioner - Boothferry
Vacant	Division Commissioner - Hull North
Mrs Sue Marris	Division Commissioner - Hull West
Mrs Kathleen Mould	Division Commissioner - Hunsley
Mrs Jennifer Jacomb	Division Commissioner - Hull East
Vacant	Division Commissioner - Haltemprice

Non-Trustee Appointments:

Mrs Christine Milburn	Honorary Treasurer
Mrs S Smith	Secretary

OBJECTIVES AND ACTIVITIES

Principle aims and activities

To pursue the aims of Girlguiding UK by enabling girls and young women to develop their potential and to make a difference to the world.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report

Beverley Division

Beverley Division has had an active year. Units have been to Paxwold and Guideacres, PGL, and Poacher camp. Girls have enjoyed the Beverley Guilds trail, sports activities on Westwood, cook outs, grass sledging and camp fires. There were visits to the cinema and pantomime and craft sessions, games and pizza evenings in meeting places. We managed to reopen a Rainbow Unit which had been closed since Covid and which is now full. Sadly, however, we had to close two Brownie Units due to losing their meeting venues.

Boothferry Division

1st Howden took part in the annual camp at Guideacres, 19th Goole Guides fundraised for a Goole Homeless charity and units attended the pantomime and also Guideacres for the Jingle All the Way for Rainbows. 1st Snaith Brownies held a danceathon for Children in Need. Snaith Guides went to the county sleepover. Pollington Brownies had a Christmas themed sleepover at Paxwold. Snaith rainbows also had their first sleepover. Snaith District had a thanks event for volunteers where several long service awards were presented. Including a 60 year long service award for Sylvia. A brilliant achievement.

Haltemprice Division

It was brilliant to get back to Division Events this year. We held a Thinking Day Event, a Science Event and an Outdoor event for over 100 girls doing a variety of activities. The postponed PGL trip from 2020 took place, a brilliant time was had by all. Units have continued to have meetings outside of the normal meeting places and these have included Painting at Tea & Bisquit, trip to the panto, evenings at Guideacres and trip to Build a Bear. Some units have taken the girls away on sleepovers. Units took part in the Odeon Cinema event to watch Matilda. Many of our leaders also gained Long Service Awards. We also have leaders who completed their leadership qualification. I would like to say a very big thank you to all of the leaders who give up their time to run units, do the various trainings, take the units away and on trips. It's only a 1½ hours a week after all.

Hull East Division

During 2022 95th St Hilda's Brownies and Guides of Hull East Division enjoyed a joint weekend away at Hesley Wood taking part in outside activities such as zipline, obstacle course, cave bus, and canoeing. We celebrated the Queens Jubilee with afternoon tea and the Guides celebrated their 10 year anniversary. Brownies did make a teddy bear with Travelling Tilly. Guides went to Wings for Christmas meal. Several Brownies and Guides achieved their bronze and silver awards, 6 Brownies achieved gold awards.

85th St Columba Brownies, Guides and Rangers

All three units attended the Division Thinking Day Celebration at Kingston Wesley.

Brownies

Brownie numbers continue to be encouraging. We joined up with Kingston Wesley Brownies in January for a Penguin Challenge activity day. Had a one-night sleepover at Guideacres to introduce Brownies to sleeping away from home as only one girl had been away with us before lockdown. We did some crafts, played some games and then had a huge campfire (with smores of course). The sleepover was so successful that we joined with Kingston Wesley Brownies for our first post-lockdown Brownie Holiday at Paxwold in October. They finished the year by attending the Division Brownie Disco, and all had a great time. Awarded two Gold Awards in 2022, two Silver and six Bronze.

Guides

Guide numbers are still low but we have a decent number to come up from Brownies in September, so this should help. Guides and Rangers volunteered at the Hull 10k/Half Marathon, handing out bottles of water at the finish line and also joined together to attend Poacher at the Lincolnshire Showground in August. They ended the year with a "Brownie Holiday for Guides and Rangers" at Paxwold in December where they did a number of crafts, some baking, held a Murder Mystery evening and cooked a full Christmas Dinner.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report continued

Rangers

Ranger numbers have dropped as girls have left school and either got jobs or gone to university. We still have four and another two are joining us early in 2023. They had a fabulous week at Poacher and are investigating the option of another similar camp because some will be too old for Poacher next time. They've enjoyed several sessions of Skills for my Future activities, where they've learned about budgeting, saving and spending and how much money is taken off your salary when you start work! They've had several weeks of DIY, using a multitude of different tools and learning basic home repairs. They have all started their Bronze Duke of Edinburgh Award. They had a night out at the Adventure Golf in St Stephen's to say goodbye to the girls who were leaving. Awarded one Silver Award and two Rangers completed their Young Leader Qualification.

Holderness Division

Holderness Division have had a successful 2022, from a well organised, thoroughly enjoyed Rainbow Fun Day at Guideacres to various Platinum Jubilee celebrations across the division. We have also had several positive meetings about the new division structure that we have put in place for 2023 moving forward, which is going to relieve the individual work load and help support the division more effectively.

Hull West Division

During 2022 our member numbers in Hull West Division have been recovering steadily with the support of our wonderful leaders, unit helpers and young leaders. Rainbows, Brownies and Guides have continued to follow the programme, earning badges along the way. Some of the activities have included our annual Thinking Day Event, a Presentation Evening, Salsa Dancing, Guide and Brownie camps, a day trip to Flamingoland. The rainbows attended the Jingle All The Way event at Guideacres, made wildflower bombs, bee hotels, bird feeders and hedgehog scones.

Hunsley Division

The division members used the facilities at Guideacres our County Camp. Using the traversing wall, parachute games, archery, go carts, grass sledging and indoor games has meant so much to the girls. Other units cooked outside, camped and have had evening campfires. The units have been engaging with the new program and we have seen girls receiving Gold, Bronze and Silver awards within the Division. Many girls in the Brough District have been attending Church parade. A number of the units in the Division went to the Odeon cinema to see 'Matilda' the musical. Member numbers in the Brough area are increasing due mostly to increase housing developments. Ferriby District guides re opened with a new leader. Hessle District is thriving. We said Goodbye and Thank you to Lesley Brazendale who retired as a District Commissioner and Jean who over many years was Treasurer.

North Wolds East are really pleased to have most units back to full capacity. After Covid some units were very sparse in numbers, but September brought an influx of girls and leaders meaning that we kept open 2 guide units and a Rainbow unit that were deemed to close. 3 Guide units attended Spooky Sleepover at Guideacres and a great time was had by them all! By Christmas most units were going on trips, including Jingle all the Way at Guideacres, pantomimes and showings of Matilda.

The Duke of Edinburgh Award (DofE) 2022

2022 saw a return to "full" DofE with two DofE groups in the County undertaking all their bronze and silver expeditions within the year. Five North Wolds West Division Rangers went to Buckingham Palace along with their parents and Bronia Trynka-Watson in May for their gold award presentations gained during previous years. They were lucky enough to meet Oliver Phelps (Weasley twins from the Harry Potter films) and to spend a beautiful sunny afternoon in the gardens.

Awards gained in 2022 - North Wolds West Division Rangers

Matilda Moorse completed Gold and Silver

Holly Steel completed Gold

Bronze was achieved by Jade Hoop, Emily Macey, Emily Nevill, Evie Nightingale & Lucy Preston.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report continued

North Wolds West Division

2022 was another challenging year for the Division with a shortage of Leaders and girls but we have started to grow again and there are many wonderful things happening, Guide Units returned to camps. We have recruited some wonderful new Leaders with two units being run by Leaders who were Brownies, Guides and Rangers in the Division. The Division started to plan Division events and return to a cohesive approach following the turmoil of lockdown! Thank you to all our Leaders for everything they do to keep guiding afloat in North Wolds West

County Events

A Brownie Sleepover and Rainbow Jingle All The Way events were hosted by the Guideacres Committee. The Annual Review took place in September, when the new Adventure Course was officially opened, thank you to everyone who was able to attend. Three Queens Guide Awards have been achieved, congratulations to Katie Blanchard, Evie Malloy and Chloe Hammond. Emily Edmiston of Willerby Rangers successfully completed the Commonwealth Award and was presented with the badge and certificate.

Following the passing of the late Queen Elizabeth, several of our members attended on the day of the funeral to assist as Marshals..

Public Benefit

Girlguiding East Yorkshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. Girlguiding East Yorkshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding UK for the benefit of girls and young women.

ACHIEVEMENT AND PERFORMANCE

Financial Report For The Year - Treasurer's Report

The consolidated results for the financial year ended 31 December 2022 show a satisfactory position for the year on normal activities.

Total incoming resources record a decrease of £22,440 compared to the previous year at £49,960 (2021 £72,400). This decrease is due to no further support grants being available from the East Riding of Yorkshire Council for Guideacres County Campsite and Paxwold Training Centre. The funding grants received in 2020 and 2021 were very much appreciated.

There was a further shortfall in other income, although member numbers are rising, the total is still below pre-pandemic figures, resulting in reduced subscriptions income. Guideacres and Paxwold bookings for 2022 have once again not returned to pre-pandemic levels and the income has reduced accordingly.

Direct charitable expenditure, at £72,373 (2021 £64,932) recorded an increase in the year of £7,441, this is a result of increased operational activities and the installation of the new Adventure Course at Guideacres.

As a consequence of the above, the year recorded a net incoming/outgoings of (£22,413) with net incoming resources of £7,468 in the previous year, a net decrease of (£29,881).

The Trustees have created a Building Development Fund, transferring the legacy of £36,755 from Joan Kilburn into the fund. Joan was a Commissioner in Filey, when Filey was part of East Yorkshire County, many years ago. The fund will be set aside for works in relation to the County properties.

Cash reserves have decreased by £37,405 and now stand at £237,808 and are held at different financial institutions to remain entirely protected under the Financial Services Scheme.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2022

FINANCIAL REVIEW

Reserves policy and future plans

The Trustees consider it prudent to maintain sufficient reserves to ensure that the county is able to deliver the Girlguiding mission, vision and strategy.

The Charity's Assets

The Charity has no assets of which the open market value is in excess of the net book value at which they are shown in the balance sheet.

ACKNOWLEDGMENT

The Trustees wish to extend a sincere thank you to all their partners and funders during 2022 for their support during this year.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22 May 2023 and signed on its behalf by:

Mrs Karen Palmer - Trustee

**Independent Examiner's Report to the Trustees of
THE GUIDE ASSOCIATION EAST YORKSHIRE**

I report on the accounts for the year ended 31 December 2022, which are set out on pages eight to fifteen.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Kevin Cawkwell FCCA
The Association of Chartered Certified Accountants
G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
& Business Advisers
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

23 May 2023

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	4,045	-	4,045	15,502
Activities for generating funds	3	45,630	-	45,630	22,017
Investment income	4	285	-	285	19
Other incoming resources		-	-	-	34,862
Total incoming resources		<u>49,960</u>	-	<u>49,960</u>	<u>72,400</u>
RESOURCES EXPENDED					
Charitable activities					
Operating activities		<u>70,917</u>	<u>1,456</u>	<u>72,373</u>	<u>64,932</u>
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		(20,957)	(1,456)	(22,413)	7,468
Gross transfers between funds	10	<u>(36,755)</u>	<u>36,755</u>	-	-
Net incoming/(outgoing) resources		(57,712)	35,299	(22,413)	7,468
RECONCILIATION OF FUNDS					
Total funds brought forward		433,005	10,655	443,660	436,192
TOTAL FUNDS CARRIED FORWARD		<u><u>375,293</u></u>	<u><u>45,954</u></u>	<u><u>421,247</u></u>	<u><u>443,660</u></u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Balance Sheet
At 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	153,587	2,021	155,608	140,188
CURRENT ASSETS					
Stocks	7	31,591	-	31,591	31,935
Debtors	8	-	-	-	95
Cash at bank and in hand		193,875	43,933	237,808	275,213
		<u>225,466</u>	<u>43,933</u>	<u>269,399</u>	<u>307,243</u>
CREDITORS					
Amounts falling due within one year	9	(3,760)	-	(3,760)	(3,771)
NET CURRENT ASSETS		<u>221,706</u>	<u>43,933</u>	<u>265,639</u>	<u>303,472</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>375,293</u>	<u>45,954</u>	<u>421,247</u>	<u>443,660</u>
NET ASSETS		<u><u>375,293</u></u>	<u><u>45,954</u></u>	<u><u>421,247</u></u>	<u><u>443,660</u></u>
FUNDS	10				
Unrestricted funds				375,293	433,005
Restricted funds				45,954	10,655
TOTAL FUNDS				<u><u>421,247</u></u>	<u><u>443,660</u></u>

The financial statements were approved by the Board of Trustees on 22 May 2023 and were signed on its behalf by:

Mrs Karen Palmer -Trustee

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Subscriptions are received annually for membership and from vice-presidents and the charity accounts for them upon receipt.

The Charity receives fees for the use of camp site and equipment facilities at Guideacres and Paxwold. These are accounted for on a receivable basis, deposits received in advance are carried forward to future periods

Resources expended

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	- at varying rates on cost
Equipment	- at varying rates on cost

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.

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.

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.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. VOLUNTARY INCOME

	2022	2021
	£	£
Donations and legacies	4,045	14,802
Grants	-	700
	<u>4,045</u>	<u>15,502</u>

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

	2022	2021
	£	£
Masonic Lodge	-	700
	<u>-</u>	<u>700</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Fundraising events	4,137	43
Surplus on trading activities	7,752	4,104
Subscriptions	18,080	14,359
Campsite and Centre fees	15,661	3,511
	<u>45,630</u>	<u>22,017</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	285	19
	<u>285</u>	<u>19</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Totals £
COST			
At 1 January 2022	454,560	98,258	552,818
Additions	1,591	31,757	33,348
	<hr/>	<hr/>	<hr/>
At 31 December 2022	456,151	130,015	586,166
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	332,785	79,845	412,630
Charge for year	11,265	6,663	17,928
	<hr/>	<hr/>	<hr/>
At 31 December 2022	344,050	86,508	430,558
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	112,101	43,507	155,608
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	121,775	18,413	140,188
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. STOCKS

	2022 £	2021 £
Goods for resale	28,872	28,523
Other	2,719	3,412
	<hr/>	<hr/>
	31,591	31,935
	<hr/> <hr/>	<hr/> <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	85
Other debtors	-	10
	<hr/>	<hr/>
	-	95
	<hr/> <hr/>	<hr/> <hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	106
Other creditors	3,760	3,665
	<hr/>	<hr/>
	3,760	3,771
	<hr/> <hr/>	<hr/> <hr/>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	433,005	(20,957)	(36,755)	375,293
Restricted funds				
County : building improvement fund	-	-	36,755	36,755
Guideacres : showers and toilets	4,049	(576)	-	3,473
Guideacres : activity fund	3,176	(880)	-	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	2,500	-	-	2,500
	<u>10,655</u>	<u>(1,456)</u>	<u>36,755</u>	<u>45,954</u>
TOTAL FUNDS	<u>443,660</u>	<u>(22,413)</u>	<u>-</u>	<u>421,247</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,960	(70,917)	(20,957)
Restricted funds			
Guideacres : showers and toilets	-	(576)	(576)
Guideacres : activity fund	-	(880)	(880)
	<u>-</u>	<u>(1,456)</u>	<u>(1,456)</u>
TOTAL FUNDS	<u>49,960</u>	<u>(72,373)</u>	<u>(22,413)</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted Funds				
General fund	429,713	2,419	873	433,005
Restricted Funds				
Guideacres : showers and toilets	5,549	49	(1,549)	4,049
Guideacres : activity fund	-	2,500	676	3,176
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	-	2,500	-	2,500
	<u>6,479</u>	<u>5,049</u>	<u>(873)</u>	<u>10,655</u>
TOTAL FUNDS	<u><u>436,192</u></u>	<u><u>7,468</u></u>	<u><u>-</u></u>	<u><u>443,660</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	67,350	(64,931)	2,419
Restricted funds			
Guideacres : showers and toilets	50	(1)	49
Guideacres : activity fund	2,500	-	2,500
Paxwold : gazebo fund	2,500	-	2,500
	<u>5,050</u>	<u>(1)</u>	<u>5,049</u>
TOTAL FUNDS	<u><u>72,400</u></u>	<u><u>(64,932)</u></u>	<u><u>7,468</u></u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	429,713	(18,538)	(35,882)	375,293
Restricted funds				
County : building improvement fund	-	-	36,755	36,755
Guideacres : showers and toilets	5,549	(527)	(1,549)	3,473
Guideacres : activity fund	-	1,620	676	2,296
Guideacres : anonymous donation	930	-	-	930
Paxwold : gazebo fund	-	2,500	-	2,500
	<u>6,479</u>	<u>3,593</u>	<u>35,882</u>	<u>45,954</u>
TOTAL FUNDS	<u>436,192</u>	<u>(14,945)</u>	<u>-</u>	<u>421,247</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	117,310	(135,848)	(18,538)
Restricted funds			
Guideacres : showers and toilets	50	(577)	(527)
Guideacres : activity fund	2,500	(880)	1,620
Paxwold : gazebo fund	2,500	-	2,500
	<u>5,050</u>	<u>(1,457)</u>	<u>3,593</u>
TOTAL FUNDS	<u>122,360</u>	<u>(137,305)</u>	<u>(14,945)</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2022**

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations and legacies	4,045	14,802
Grants	-	700
	<hr/>	<hr/>
	4,045	15,502
Activities for generating funds		
Fundraising events	4,137	43
Surplus on trading activities	7,752	4,104
Subscriptions	18,080	14,359
Campsite and Centre fees	15,661	3,511
	<hr/>	<hr/>
	45,630	22,017
Investment income		
Deposit account interest	285	19
Other incoming resources		
Support grants	-	34,862
	<hr/>	<hr/>
Total incoming resources	49,960	72,400
RESOURCES EXPENDED		
Charitable activities		
Campsite and Centre running costs	38,682	45,920
Grants	6,000	-
	<hr/>	<hr/>
	44,682	45,920
Support costs		
Management		
Accountancy	2,470	2,300
Administrative support costs	7,293	1,734
Depreciation of freehold property	11,265	11,321
Depreciation of equipment	6,663	3,657
	<hr/>	<hr/>
	27,691	19,012
Total resources expended	72,373	64,932
	<hr/>	<hr/>
Net (expenditure)/income	<u>(22,413)</u>	<u>7,468</u>

This page does not form part of the statutory financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales - Charity number 524675

Accounts

THE GUIDE ASSOCIATION EAST YORKSHIRE
Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021

THE GUIDE ASSOCIATION EAST YORKSHIRE

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THE GUIDE ASSOCIATION EAST YORKSHIRE

Reference and Administrative Details for the Year Ended 31 December 2021

TRUSTEES

Mrs Amanda Cross
Mrs Christine Ball
Mrs Bronia Trynka-Watson
Mrs Dianne Davies
Miss Laura King
Mrs Judi Peirson
Mrs Rachael McGarry (resigned 20/1/2021)
Miss Gillian Washbrook (resigned 20/1/2021)
Mrs Sue Marris
Mrs Kathleen Mould
Mrs Karen Palmer
Dr Helen Halkon (resigned 20/1/2021)

PRINCIPAL ADDRESS

99 Woodhall Way
BEVERLEY
East Yorkshire
HU17 7JR

REGISTERED CHARITY NUMBER

524675

INDEPENDENT EXAMINER

G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
& Business Advisers
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

THE GUIDE ASSOCIATION EAST YORKSHIRE

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee Appointments:

The Trustees listed on page 1 have the following roles and responsibilities within the charity.

Mrs Karen Palmer	County Commissioner - Chairman
Mrs Christine Ball	Division Commissioner - North Wolds East
Mrs Bronia Trynka-Watson	Division Commissioner - North Wolds West
Mrs Dianne Davies and Miss Laura King	Division Commissioner - Holderness
Mrs Judi Peirson	Division Commissioner - Beverley
Mrs Amanda Cross	Division Commissioner - Boothferry
Vacant	Division Commissioner - Hull North
Mrs Sue Marris	Division Commissioner - Hull West
Mrs Kathleen Mould	Division Commissioner - Hunsley
Mrs Karen Palmer	Division Commissioner - Hull East
Vacant	Division Commissioner - Haltemprice

Non-Trustee Appointments:

Mrs Christine Milburn	Honorary Treasurer
Mrs J Pieper	Secretary (resigned 31 July 2021)
Mrs S Smith	Secretary (appointed 09 February 2022)

OBJECTIVES AND ACTIVITIES

Principle aims and activities

To pursue the aims of Girlguiding UK by enabling girls and young women to develop their potential and to make a difference to the world.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report

At the start of 2021 despite ongoing Covid restrictions, East Yorkshire Girlguiding continued to do what we do best, provide quality unit meetings and activities, giving the girls the best experience possible. Zoom calls and meetings were still very prominent enabling contact with the girls to be available despite in person meetings not taking place.

Safeguarding and First Response trainings continued online, with the CPR demonstration sessions carried out in a socially distanced manner and outdoors, at the mercy of the weather! In true guiding spirit we carried on despite the rain, wind and snow.

In June, the Covid restrictions allowed unit meetings to re-start in person. This was a daunting prospect for many leaders and girls, however, confidence began to grow. Although masks and social distancing were still required, it was very apparent how much everyone had missed not being able to meet together.

The 2021 Annual Subscriptions figures revealed a significant decrease in girl numbers. As units returned to meetings together, the numbers of girls returning and starting for the first time have continued to grow. Unfortunately, our adult leaders and volunteer numbers have also decreased. I am really proud of how everyone has risen to the challenge and carried on, in many cases taking on more roles. Retention and Recruitment initiatives will be a main focus for the whole organization over the next 12 months.

In December, June Kay, received the Region Chief Commissioners Award. After 22 years as County Manager of the East Yorkshire Depot, June decided to step down and handover to the very able hands of Debbie Goodwin. Under June's guidance, the Guide Depot has flourished, providing a high standard of service in the supply of all guiding resources.

Of course, this would not be possible without all of the willing volunteers who support the Depot on a weekly basis. On behalf of the County, I would like to say thank you to June and all of our volunteers at the Depot, for ensuring that despite all the recent restrictions, supplies, badges, uniform and much more have continued to be available to everyone.

In December 2021 Mandie Cross retired as County Commissioner for East Yorkshire County. Mandie's tenure as County Commissioner was certainly an eventful time. One that could not have been predicted. On behalf of East Yorkshire County, thank you, for all the visits, phone calls, time, advice, guidance and dedication to the role. Mandie was presented with her retirement gifts at the Handover Ceremony, when Linda Grant the Regional Chief Commissioner was in attendance.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Progress during the year - County report

Beverley Division units continued to meet on Zoom, outside and then inside and by the end of the year most of our Units were meeting weekly which is fantastic! Several girls managed to complete Bronze, Silver and Gold Awards in their various sections. Two Guide Units managed day camps there to help Guides new to camping gain skills as many of our experienced campers did not come back after lockdown. The Rangers had a day trip to Scarborough by train and an adventure finding their way home when the train back was cancelled!

Units in Boothferry Division began meeting face to face after months of Zoom meetings with 19th Goole Guides and 1st Howden Guides meeting alternative weeks at Goole Town H/Q. Rachel McGarry, Boothferry's Division Commissioner and 19th Goole Guides' leader retired after 30 years of Guiding. Our sincere thanks for all her dedication over those years, most of which were spent in Goole. Brownie units attended various pantomimes and 1st Howden Guides made miniature Christmas cakes for residents of a retirement complex in Howden and even spent an evening carol singing to the complex via Zoom. There was an increase in girl/leader numbers which allowed Brownies and Rainbows in Snaith to separate again and both units are thriving.

At the start of 2021 units in Haltemprice Division were back on either Zoom or delivering packs to the girls. By the summer all units were back meeting face to face. It was great to finally meet girls we had only met on Zoom. Visits included Zacharys ice cream parlour, evenings at Guideacres, painting at Tea & Bisque-it and a trip to the panto. We completed a variety of activities including NEE's 50th year Challenge Badge, skill builders, Unit Meeting Activities, crafts and theme nights. Many of our leaders also gained Long Service Awards from 5 to 40 years. We also have leaders who finished their leadership qualification.

In Holderness Division, Hedon Brownies and Guides had a special opportunity to re-launch in person meetings after months of zoom meetings and activities at home. Girlguiding UK appealed for units who would be interested in publicising their return to face to face guiding. In April they arranged a special meeting which was broadcast on BBC Look North from the local school Inmans Primary. Girls and leaders enjoyed lots of games and challenges. As it was also Earth Day, we tried to be sustainable and promote greener guiding, we also tried some new unit meeting activities, which involved Andrea being immortalised on camera for wearing a plastic cone on her head! Several girls and leaders had the opportunity to be interviewed by the BBC. One brownie was able to have her promise badge presented on camera. And the best bit, following the programme, we were lucky enough to gain two new brownie leaders.

The big achievement in Hornsea and Withernsea district was a return to face-to-face meetings for all units within the district. Outdoor meetings, including a beach litter pick, before returning to indoor meetings in September 2021.

In Hull East Division all the girls have been working hard towards their theme awards. A visit from Lynne and her guide dog Quizzie, everyone was intrigued at what Quizzie does to help Lynne. A virtual sleepover was held during lockdown for Brownies and Guides and they completed the NEE Challenge Badge. Guides and Rangers had a five-day camp at Guideacres in September. Two Gold Awards and four Bronze Awards were awarded in 2021. Guide numbers are reduced currently. Eight Gold Awards and four Bronze were awarded during 2021. The 85th St Columba Ranger unit opened in September 2021, there are 8 members.

The girls have learnt Bollywood dancing, and making woolly sheep. We took a short break from this to complete the Parliament Week activities, combined with the Hear Our Voice challenge. The girls all wrote to Karl Turner, our local MP, and held a vote on who should take over our unit for the following week. This turned out to be a good exercise for the girls taking responsibility for their own decisions. The girl who won the vote was given full rein of the next weeks activities.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Progress during the year - County report

In Hull North Division 14th Hull (St. John Newland) Brownies celebrated its 100th birthday on 18th January 2021 with an online party, including party games and a cake in a mug. A return to face to face meetings included a meeting at Guideacres doing campfire cooking. In the autumn term we worked towards our own 100th birthday challenge badge, designed by one of the Brownies, and the NEE 50th birthday badge. The celebration included a Brownie bake-off competition, which we have introduced as an annual event to commemorate one of our leaders who sadly died of cancer in September 2020. We finally had an in person 100th birthday party to finish off our birthday year in December. We send our thanks to Gillian Washbrook who has retired as Division Commissioner.

Rainbows in Hull West Division had fun creating a mask of an ox for Chinese New Year. They made a bug hotel and bird feeder. Brownies had two virtual camps - a day one and an overnight. Both were very successful. They spent time in the kitchen and one unit's Brownies were able to produce a three-course meal for their family. Guides went up to Guideacres to make fires, cook hotdog sausage rolls (like dampers wrapped around hotdogs) and to show the girls how to also use a gas stove to make real hot choc. In May they did campfire cooking again (at the Guides' request) and Rainbows had 3 visits to Guideacres in the summer term. They loved the freedom of Guideacres and the go-kart track proved a great attraction.

In North Wolds East Division during lockdown about 50% of units enjoyed zooming, getting up to all sorts including crafts and badgework, many gaining the Trefoil Air Ambulance badge and North East England's 50th Birthday Challenge. Leaders made up kits and managed to get them taken round, often on their daily walks! Nafferton Brownies enjoyed a pack holiday at Kingswood, near Doncaster. Driffeld Wolds, 1st, 2nd and 6th Driffeld units enjoyed a trip to the cinema, and were all kept safe from the public and covid. Sadly two Rainbow units were closed.

2021 for North Wolds West Division was another challenging year for the Division with more Leaders deciding not to return to Guiding but again we had many positive moments. Girls and Leaders did many things to help the Community, including thanking the NHS in uniform each week - which includes our own 2 doctors who are Guide Leaders and have worked in Emergency Care during 2021. Many of the Rangers have helped Community projects throughout lockdown. Units reopened in September, many with smaller numbers. We have recruited some wonderful new Leaders and they are doing a brilliant job. Thank you to them and all our Leaders for everything they do to keep guiding afloat in North Wolds West.

Public benefit

Girlguiding East Yorkshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. Girlguiding East Yorkshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding UK for the benefit of girls and young women.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Financial Report For The Year - Treasurer's Report

The consolidated results for the financial year ended 31st December 2021 show a satisfactory position for the year on normal activities.

Total incoming resources recorded an increase of £7,033 than in the previous year at £72,400 (2020 £65,367). This increase included support grants of £34,862 received from East Riding of Yorkshire Council for Guideacres County Campsite and Paxwold Training Centre. The Trustees would once again like to record their thanks and appreciation to the Council for the award of the support grant which replaced the shortfall in the income of both venues due to the ongoing effects of the Covid pandemic.

There was a further shortfall in other income, with restricted activities and reduced member numbers, fundraising and subscriptions both show a year on year reduction. Guideacres were in receipt of donations totalling £11,417. Paxwold once again has been badly affected as income fees continued to fall.

Direct charitable expenditure, at £64,932, (2020 - £56,654) recorded an increase in the year of £8,278, this is as a result of increased operational activities and unexpected property repairs (Paxwold roof repairs).

As a consequence of the above, the year recorded net incoming resources of £7,468 compared with net incoming resources of £8,713 in the previous year, a net decrease of (£1,245).

Cash reserves have increased by £18,566 and now stand at £275,213 and are held at different financial institutions to remain entirely protected under the Financial Services Compensation Scheme.

FINANCIAL REVIEW

Reserves policy and future plans

The Trustees consider it prudent to maintain sufficient reserves to ensure that the county is able to deliver the Girlguiding mission, vision and strategy.

The Charity's Assets

The Charity has no assets of which the open market value is in excess of the net book value at which they are shown in the balance sheet.

ACKNOWLEDGMENT

The Trustees wish to extend a sincere thank you to all their partners and funders during 2021 for their support during this year.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 July 2022 and signed on its behalf by:

Mrs Karen Palmer - Trustee

**Independent Examiner's Report to the Trustees of
THE GUIDE ASSOCIATION EAST YORKSHIRE**

I report on the accounts for the year ended 31 December 2021, which are set out on pages nine to sixteen.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Kevin Cawkwell FCCA
The Association of Chartered Certified Accountants
G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
& Business Advisers
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

28 July 2022

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	10,502	5,000	15,502	7,025
Activities for generating funds	3	21,967	50	22,017	38,180
Investment income	4	19	-	19	162
Other incoming resources		<u>34,862</u>	<u>-</u>	<u>34,862</u>	<u>20,000</u>
Total incoming resources		67,350	5,050	72,400	65,367
 RESOURCES EXPENDED					
Charitable activities					
Operating activities		<u>64,931</u>	<u>1</u>	<u>64,932</u>	<u>56,654</u>
 NET INCOMING RESOURCES BEFORE TRANSFERS					
		2,419	5,049	7,468	8,713
Gross transfers between funds	10	<u>873</u>	<u>(873)</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		3,292	4,176	7,468	8,713
 RECONCILIATION OF FUNDS					
Total funds brought forward		429,713	6,479	436,192	427,479
 TOTAL FUNDS CARRIED FORWARD		<u><u>433,005</u></u>	<u><u>10,655</u></u>	<u><u>443,660</u></u>	<u><u>436,192</u></u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Balance Sheet
At 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	138,167	2,021	140,188	148,962
CURRENT ASSETS					
Stocks	7	31,935	-	31,935	32,779
Debtors	8	95	-	95	265
Cash at bank and in hand		266,579	8,634	275,213	256,647
		<u>298,609</u>	<u>8,634</u>	<u>307,243</u>	<u>289,691</u>
CREDITORS					
Amounts falling due within one year	9	(3,771)	-	(3,771)	(2,461)
		<u>294,838</u>	<u>8,634</u>	<u>303,472</u>	<u>287,230</u>
NET CURRENT ASSETS					
		<u>433,005</u>	<u>10,655</u>	<u>443,660</u>	<u>436,192</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>433,005</u>	<u>10,655</u>	<u>443,660</u>	<u>436,192</u>
NET ASSETS					
		<u>433,005</u>	<u>10,655</u>	<u>443,660</u>	<u>436,192</u>
FUNDS	10				
Unrestricted funds				433,005	429,713
Restricted funds				<u>10,655</u>	<u>6,479</u>
TOTAL FUNDS				<u>443,660</u>	<u>436,192</u>

The financial statements were approved by the Board of Trustees on 14 July 2022 and were signed on its behalf by:

Mrs Karen Palmer -Trustee

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Subscriptions are received annually for membership and from vice-presidents and the charity accounts for them upon receipt.

The Charity receives fees for the use of camp site and equipment facilities at Guideacres and Paxwold. These are accounted for on a receivable basis, deposits received in advance are carried forward to future periods

Resources expended

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.

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	- at varying rates on cost
Equipment	- at varying rates on cost

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.

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.

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.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations and legacies	14,802	6,325
Grants	700	700
	<u>15,502</u>	<u>7,025</u>

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

	2021	2020
	£	£
Masonic Lodge	<u>700</u>	<u>700</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Fundraising events	43	243
Surplus on trading activities	4,104	2,214
Subscriptions	14,359	29,771
Campsite and Centre fees	3,511	5,952
	<u>22,017</u>	<u>38,180</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>19</u>	<u>162</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Totals £
COST			
At 1 January 2021	454,560	92,053	546,613
Additions	-	6,205	6,205
	<hr/>	<hr/>	<hr/>
At 31 December 2021	454,560	98,258	552,818
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2021	321,464	76,187	397,651
Charge for year	11,321	3,658	14,979
	<hr/>	<hr/>	<hr/>
At 31 December 2021	332,785	79,845	412,630
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2021	121,775	18,413	140,188
	<hr/>	<hr/>	<hr/>
At 31 December 2020	133,096	15,866	148,962
	<hr/>	<hr/>	<hr/>

7. STOCKS

	2021 £	2020 £
Goods for resale	28,523	29,819
Other	3,412	2,960
	<hr/>	<hr/>
	31,935	32,779
	<hr/>	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	85	-
Other debtors	10	265
	<hr/>	<hr/>
	95	265
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	106	61
Other creditors	3,665	2,400
	<hr/>	<hr/>
	3,771	2,461
	<hr/>	<hr/>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	429,713	2,419	873	433,005
Restricted funds				
Guideacres : Anonymous donation	930	-	-	930
Guideacres : showers and toilets	5,549	49	(1,549)	4,049
Paxwold : gazebo fund	-	2,500	-	2,500
Guideacres : activity fund	-	2,500	676	3,176
	<u>6,479</u>	<u>5,049</u>	<u>(873)</u>	<u>10,655</u>
TOTAL FUNDS	<u>436,192</u>	<u>7,468</u>	<u>-</u>	<u>443,660</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,350	(64,931)	2,419
Restricted funds			
Guideacres : showers and toilets	50	(1)	49
Paxwold : gazebo fund	2,500	-	2,500
Guideacres : activity fund	2,500	-	2,500
	<u>5,050</u>	<u>(1)</u>	<u>5,049</u>
TOTAL FUNDS	<u>72,400</u>	<u>(64,932)</u>	<u>7,468</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted Funds			
General fund	420,000	9,713	429,713
Restricted Funds			
Guideacres : Anonymous donation	930	-	930
Guideacres : campsite seating fund	1,000	(1,000)	-
Guideacres : showers and toilets	5,549	-	5,549
	<u>7,479</u>	<u>(1,000)</u>	<u>6,479</u>
TOTAL FUNDS	<u>427,479</u>	<u>8,713</u>	<u>436,192</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,367	(55,654)	9,713
Restricted funds			
Guideacres : campsite seating fund	-	(1,000)	(1,000)
TOTAL FUNDS	<u>65,367</u>	<u>(56,654)</u>	<u>8,713</u>

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	420,000	12,132	873	433,005
Restricted funds				
Guideacres : Anonymous donation	930	-	-	930
Guideacres : campsite seating fund	1,000	(1,000)	-	-
Guideacres : showers and toilets	5,549	49	(1,549)	4,049
Paxwold : gazebo fund	-	2,500	-	2,500
Guideacres : activity fund	-	2,500	676	3,176
	<u>7,479</u>	<u>4,049</u>	<u>(873)</u>	<u>10,655</u>
TOTAL FUNDS	<u>427,479</u>	<u>16,181</u>	<u>-</u>	<u>443,660</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. 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	132,717	(120,585)	12,132
Restricted funds			
Guideacres : showers and toilets	50	(1)	49
Paxwold : gazebo fund	2,500	-	2,500
Guideacres : activity fund	2,500	-	2,500
Guideacres : campsite seating fund	-	(1,000)	(1,000)
	<hr/>	<hr/>	<hr/>
	5,050	(1,001)	4,049
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,767</u>	<u>(121,586)</u>	<u>16,181</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations and legacies	14,802	6,325
Grants	700	700
	<hr/>	<hr/>
	15,502	7,025
Activities for generating funds		
Fundraising events	43	243
Surplus on trading activities	4,104	2,214
Subscriptions	14,359	29,771
Campsite and Centre fees	3,511	5,952
	<hr/>	<hr/>
	22,017	38,180
Investment income		
Deposit account interest	19	162
Other incoming resources		
Support grants	34,862	20,000
	<hr/>	<hr/>
Total incoming resources	72,400	65,367
RESOURCES EXPENDED		
Charitable activities		
Campsite and Centre running costs	45,920	30,958
Depreciation of freehold property	9,057	10,882
	<hr/>	<hr/>
	54,977	41,840
Support costs		
Management		
Accountancy	2,300	2,366
Administrative support costs	1,734	9,727
Depreciation of freehold property	2,264	516
Depreciation of equipment	3,657	2,205
	<hr/>	<hr/>
	9,955	14,814
Total resources expended	64,932	56,654
	<hr/>	<hr/>
Net income	7,468	8,713
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

England & Wales - Charity number 524675

Accounts

THE GUIDE ASSOCIATION EAST YORKSHIRE
Report of the Trustees and
Financial Statements for the Year Ended 31 December 2020

THE GUIDE ASSOCIATION EAST YORKSHIRE

Contents of the Financial Statements
for the Year Ended 31 December 2020

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THE GUIDE ASSOCIATION EAST YORKSHIRE

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES	Mrs Amanda Cross Mrs Christine Ball Mrs Bronia Trynka-Watson Mrs Dianne Davies Miss Laura King Mrs Judi Peirson Mrs Rachael McGarry (resigned 20/1/2021) Miss Gillian Washbrook (resigned 20/1/2021) Mrs Sue Marris Mrs Kathleen Mould Mrs Karen Palmer Dr Helen Halkon Mrs Christine Milburn
PRINCIPAL ADDRESS	99 Woodhall Way BEVERLEY East Yorkshire HU17 7JR
REGISTERED CHARITY NUMBER	524675
INDEPENDENT EXAMINER	G & C Professionals Limited trading as Graham & Company Chartered Certified Accountants & Business Advisers Cleveland House 1-10 Sitwell Street KINGSTON UPON HULL East Yorkshire HU8 7BE
SECRETARY	Mrs J Pieper

THE GUIDE ASSOCIATION EAST YORKSHIRE

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee Appointments:

The Trustees listed on page 1 have the following roles and responsibilities within the charity.

Mrs Amanda Cross	County Commissioner - Chairman
Mrs Christine Ball	Division Commissioner - North Wolds East
Mrs Bronia Trynka-Watson	Division Commissioner - North Wolds West
Mrs Dianne Davies and Miss Laura King	Division Commissioner - Holderness
Mrs Judi Peirson	Division Commissioner - Beverley
Mrs Rachael McGarry	Division Commissioner - Boothferry
Miss Gillian Washbrook	Division Commissioner - Hull North
Mrs Sue Marris	Division Commissioner - Hull West
Mrs Kathleen Mould	Division Commissioner - Hunsley
Mrs Karen Palmer	Division Commissioner - Hull East
Dr Helen Halkon	Division Commissioner - Haltemprice
Mrs Christine Milburn	Honorary Treasurer

OBJECTIVES AND ACTIVITIES

Principle aims and activities

To pursue the aims of Girlguiding UK by enabling girls and young women to develop their potential and to make a difference to the world.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report

When I was invited to Leaps and Bounds, an overnight event for Rangers and Young Leaders at Guideacres at the end of February 2020, little did I know that it would be my last official invitation for the entire year and that within a month the whole country would be in lockdown.

Guiding however did not come to a standstill, leaders held meetings on-line via Zoom and/or made-up packs of activities for girls and dropped them off at doorsteps or posted them on social media. We know from parents' comments and thanks, that for a lot of girls this was the only bit of normality that they experienced during lockdown. We were of course very aware that for some leaders, continuing their guiding was something that they just could not do as they were busy home working, home schooling, looking after vulnerable relatives, or were indeed, ill with Covid-19 themselves. Local commissioners did their best to keep in touch so that those leaders knew that they were welcome back whenever they were ready to do so.

In true guiding spirit, many leaders used their skills to make masks and scrubs, gave help to their local communities by shopping for neighbours, brightened up their neighbourhoods with plants left on doorsteps. Others joined a government scheme to help the vulnerable and isolated by regularly ringing them, and making sure that they did not struggle to get medication, supplies and sometimes even clothes.

Not only did we have Covid-19 to contend with but we also had to ensure that every member of Girlguiding had the Safe Space training relevant to their role by the end of 2020. Whereas previously we were able to hold face-to-face trainings, now we had to go on-line, not always an easy option for those leaders that had no or poor wifi and no computer or smart phone facility to enable them to complete the trainings. Karen Palmer, our County Training Organiser, did a marvellous job of ensuring that everyone had the opportunity of accessing Safe Space trainings, Commissioners assisted those who were struggling, Elizabeth Greenaway, our paid administrator trainings provided lists, and of course the Safe Space trainers who all went that extra mile to provide enough trainings, all helped to ensure that by New Year's Eve 2020, everyone was compliant. Quite an achievement considering the hurdles we had to jump so my sincere thanks to all of those who contributed to this success.

2020 saw The Silver Fish, Girlguiding's highest award, being presented to our very own Carol Selwyn-Jones. Carol has given almost 53 years of service to Guiding, not only at County level but also at region, country and overseas. Her wisdom and gentle guidance are very much valued by all who know her, and many have benefited from her wide breadth of experience.

Bronia Trynka-Watson was awarded the Laurel award, the second highest award and again, very well deserved. Bronia has given 40 years of service to Guiding for both County and to NEE. Her musical ability has ensured that the choir at the biennial North East England carol service is highly acclaimed and she has run our own County choir for over 25 years. In County, she has also helped many girls achieve their DofE bronze, silver and gold awards and her wealth of Guiding knowledge is invaluable.

To top everything off, Katie Blanchard achieved her Queen's Guide Award so a big well done to Katie.

At the end of 2020 we said goodbye and a big thank you to Rachel McGarry, Boothferry's Division Commissioner and to Gillian Washbrook, Hull North's Division Commissioner, both of whom have given many years of service to Guiding in various roles.

Very sadly, we also lost two long standing Guiding members, Pat Forton, a Rainbow leader with Hull West and Stewart Smith, a unit helper in Snaith District. Both gave many years of service and will be very much missed. Our thoughts are with their families.

Despite Covid-19, it was still a busy year as a quick "zoom" round the Divisions show and below are just a few excerpts from the Division Commissioners' reports.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Progress during the year - Chairman's report

Beverley Division not only held a Division Thinking Day but also managed to squeeze in their first Division Rainbow Day at Paxwold. Special mention must be made of Xanthe Rowley from 2nd Molescroft Brownies, After committing 50p of her pocket money each week to purchase food supplies for her local food bank, at Christmas she managed to fill 7 shopping bags with food and drink to help her local community. Her father put out a tweet regarding her achievement which after being picked up by Marcus Rashford, over 1.2 million people saw the initial tweet- how marvellous and well done Xanthe, you are a true ambassador for Girlguiding.

Boothferry Division also held a Division Thinking Day event using the theme of Shrek as their link to diversity, the WAGGGS theme for 2020. Snaith District had to cancel unit meetings following severe floods but showing initiative and caring, one of the Snaith leaders, Hannah Deighton, organised emergency food and clothes for those evacuated from their homes.

Haltemprice Division saw Rangers socially distancing at Guideacres and each girl building her own alter fire and 3rd Willerby Brownies held their Brownie Pack Holiday at Paxwold, one of the very last units to be able to use Paxwold before lockdown.

At the beginning of the year girls from Holderness Division enjoyed an evening of self-defence instruction and as many areas did, managed to have outdoor meetings in between the lockdowns.

Hull East held a Thinking Day afternoon tea and asked me along to present various long service awards - it is always a privilege to be asked to do this as recognising our volunteers is so important, and it is always lovely to meet volunteers from around the County.

Hull North Rangers took part in the Army Lead Away Day and completed the level 5 Lead Skills Builder, and they took part virtually in the Adventures at Home, Wellies and Wristbands and the Toon Gig.

Leaders in Hull West delivered activity packs, Easter and Christmas gifts and families joined Rainbows in a virtual Christingle service.

Hunsley Division, in between lockdowns, had units meeting in car parks, school fields and having water and cooking activities at Guideacres, strange how cooking and food often feature in unit meetings and activities, be it virtual or face-to face!

In North Wolds East Division units enjoyed meeting and working on the programme via Zoom, and just before the first lockdown, Bridlington Quay held a District Thinking Day event complete with parrots that flew from the trainers to land on girls' outstretched arms. It was quite exciting if a bit unnerving to see a parrot heading straight for you, hear the flutter of wings in your ear and then feeling a parrot land gently on your arm.

In North Wolds West Division girls in uniform joined in thanking the NHS each week - which includes their own two doctors who are Guide leaders and who worked in Emergency Care during 2020. 7th Pocklington Guides and NWW Division Rangers, together with The Grinch aka Bronia Trynka-Watson (had to be seen to be believed) raised £1,625 by litter picking for Children in Need and Girlguiding. What an achievement, well done to them all!

Finally, this is my last report as County Commissioner as my tenure finishes at the end of 2021, how the last five years have flown by. I am delighted to be able to say that Karen Palmer will be taking over; I know that she will do a marvellous job and that going forward the County will be very safe in Karen's hands. I'd like to say a big thank you to everyone who has supported and helped me along the way. It has been an honour and a privilege to have been entrusted with leading East Yorkshire County over the last five years.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Public benefit

Girlguiding East Yorkshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. Girlguiding East Yorkshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding UK for the benefit of girls and young women.

ACHIEVEMENT AND PERFORMANCE

Financial Report For The Year - Treasurer's Report

The consolidated results for the financial year ended 31st December 2020 show a satisfactory position for the year on normal activities.

Total incoming resources were only £16 lower than recorded in the previous year at £65,367 (2019 - £65,383). However, the income recorded in the year included a support grant of £20,000 received from the East Riding of Yorkshire Council which was utilised equally for the benefit of the Paxwold Training Centre and the Guideacres campsite. The Trustees would like to record their thanks and appreciation to the Council for the award of the support grant which replaced the shortfall in income caused by the effects of the Covid19 pandemic.

There was a significant shortfall in other income, with income from fund raising, subscriptions and trading activities all showing year on year reductions. Guideacres and Paxwold were particularly badly affected as fee income fell by almost £15,000 due to much reduced operations throughout the year.

Direct charitable expenditure, at £56,654, (2019 - £64,545) recorded a decrease in the year of £7,891 as a result of reduced operational activities and associated cost savings. However, the support grant was utilised to effect repairs at the Paxwold Training Centre.

As a consequence of the above, the year recorded net incoming resources of £8,713, compared with net incoming resources of £838 in the previous year, a net increase of £7,875.

Cash reserves have increased by £9,165 and now stand at £256,647, and are held at different financial institutions to remain entirely protected under the Financial Services Compensation Scheme.

FINANCIAL REVIEW

Reserves policy and future plans

The Trustees consider it prudent to try and maintain sufficient reserves to provide for the upgrading of the buildings and the replacement of equipment, as required.

Covid19 and the resultant public health concerns led to a suspension of face to face guiding activity from the end of March 2020. Face to face guiding activity only resumed in July 2021, and in my last report it was made clear that there will be significant changes and challenges over the next 12-18 months (and beyond).

Girlguiding faces significant financial and operational challenges in the county and we anticipate that numbers of volunteers and young members will continue to fall, with associated falls of income and decreased capacity to deliver the programme opportunities that are central to our operation.

The County has developed a strategic approach to the financial risks, involving a review of all operational areas; at the same time we are looking ahead to the changes that will be needed to continue delivering relevant, exciting and challenging activities for our members. In the short term (12-24 months) reserves are sufficient to mitigate immediate risks, with careful management and control.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Report of the Trustees for the Year Ended 31 December 2020

FINANCIAL REVIEW

The Charity's Assets

The Charity has no assets of which the open market value is in excess of the net book value at which they are shown in the balance sheet.

ACKNOWLEDGMENT

The Trustees wish to extend a sincere thank you to all their partners and funders during 2020 for their support during this year.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9 September 2021 and signed on its behalf by:

Mrs Amanda Cross - Trustee

Independent Examiner's Report to the Trustees of
THE GUIDE ASSOCIATION EAST YORKSHIRE

I report on the accounts for the year ended 31 December 2020, which are set out on pages eight to fourteen.

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Kevin Cawkwell FCCA
G & C Professionals Limited
trading as Graham & Company
Chartered Certified Accountants
& Business Advisers
Cleveland House
1-10 Sitwell Street
KINGSTON UPON HULL
East Yorkshire
HU8 7BE

13 September 2021

THE GUIDE ASSOCIATION EAST YORKSHIRE

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	7,025	-	7,025	3,207
Activities for generating funds	3	38,180	-	38,180	61,864
Investment income	4	162	-	162	312
Other incoming resources		20,000	-	20,000	-
Total incoming resources		<u>65,367</u>	<u>-</u>	<u>65,367</u>	<u>65,383</u>
RESOURCES EXPENDED					
Charitable activities					
Operating activities		<u>55,654</u>	<u>1,000</u>	<u>56,654</u>	<u>64,545</u>
NET INCOMING/(OUTGOING) RESOURCES		9,713	(1,000)	8,713	838
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>420,000</u>	<u>7,479</u>	<u>427,479</u>	<u>426,641</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>429,713</u></u>	<u><u>6,479</u></u>	<u><u>436,192</u></u>	<u><u>427,479</u></u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

Balance Sheet
At 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	148,962	-	148,962	153,833
CURRENT ASSETS					
Stocks	7	32,779	-	32,779	30,362
Debtors	8	265	-	265	1,576
Cash at bank and in hand		250,168	6,479	256,647	247,482
		<u>283,212</u>	<u>6,479</u>	<u>289,691</u>	<u>279,420</u>
CREDITORS					
Amounts falling due within one year	9	(2,461)	-	(2,461)	(5,774)
		<u>280,751</u>	<u>6,479</u>	<u>287,230</u>	<u>273,646</u>
NET CURRENT ASSETS					
		<u>280,751</u>	<u>6,479</u>	<u>287,230</u>	<u>273,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>429,713</u>	<u>6,479</u>	<u>436,192</u>	<u>427,479</u>
NET ASSETS					
		<u>429,713</u>	<u>6,479</u>	<u>436,192</u>	<u>427,479</u>
FUNDS					
	10				
Unrestricted funds				429,713	420,000
Restricted funds				6,479	7,479
				<u>436,192</u>	<u>427,479</u>
TOTAL FUNDS					
				<u>436,192</u>	<u>427,479</u>

The financial statements were approved by the Board of Trustees on 9 September 2021 and were signed on its behalf by:

Mrs Christine Milburn -Trustee

The notes form part of these financial statements

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Subscriptions are received annually for membership and from vice-presidents and the charity accounts for them upon receipt.

The Charity receives fees for the use of camp site and equipment facilities at Guideacres and Paxwold. These are accounted for on a receivable basis, deposits received in advance are carried forward to future periods

Resources expended

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.

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	- at varying rates on cost
Equipment	- at varying rates on cost

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.

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.

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.

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. VOLUNTARY INCOME

	2020	2019
	£	£
Donations and legacies	6,325	2,507
Grants	700	700
	<u>7,025</u>	<u>3,207</u>

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

	2020	2019
	£	£
Masonic Lodge	<u>700</u>	<u>700</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Fundraising events	243	3,119
Surplus on trading activities	2,214	3,159
Subscriptions	29,771	34,816
Campsite and Centre fees	5,952	20,770
	<u>38,180</u>	<u>61,864</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>162</u>	<u>312</u>

5. 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

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019 .

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

6. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Totals £
COST			
At 1 January 2020	454,560	83,321	537,881
Additions	-	8,732	8,732
	<u>454,560</u>	<u>92,053</u>	<u>546,613</u>
At 31 December 2020	454,560	92,053	546,613
DEPRECIATION			
At 1 January 2020	310,066	73,982	384,048
Charge for year	11,398	2,205	13,603
	<u>321,464</u>	<u>76,187</u>	<u>397,651</u>
At 31 December 2020	321,464	76,187	397,651
NET BOOK VALUE			
At 31 December 2020	<u>133,096</u>	<u>15,866</u>	<u>148,962</u>
At 31 December 2019	<u>144,494</u>	<u>9,339</u>	<u>153,833</u>

7. STOCKS

	2020 £	2019 £
Goods for resale	29,819	27,590
Other	2,960	2,772
	<u>32,779</u>	<u>30,362</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	265	1,576
	<u>265</u>	<u>1,576</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	61	2,816
Other creditors	2,400	2,958
	<u>2,461</u>	<u>5,774</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	420,000	9,713	429,713
Restricted funds			
Anonymous donation	930	-	930
Guideacres : campsite seating fund	1,000	(1,000)	-
Guideacres : showers and toilets	5,549	-	5,549
	<u>7,479</u>	<u>(1,000)</u>	<u>6,479</u>
TOTAL FUNDS	<u><u>427,479</u></u>	<u><u>8,713</u></u>	<u><u>436,192</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,367	(55,654)	9,713
Restricted funds			
Guideacres : campsite seating fund	-	(1,000)	(1,000)
TOTAL FUNDS	<u><u>65,367</u></u>	<u><u>(56,654)</u></u>	<u><u>8,713</u></u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted Funds				
General fund	421,241	372	(1,613)	420,000
Restricted Funds				
Anonymous donation	930	-	-	930
Guideacres : campsite seating fund	1,000	-	-	1,000
Guideacres : showers and toilets	3,470	466	1,613	5,549
	<u>5,400</u>	<u>466</u>	<u>1,613</u>	<u>7,479</u>
TOTAL FUNDS	<u><u>426,641</u></u>	<u><u>838</u></u>	<u><u>-</u></u>	<u><u>427,479</u></u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. 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	63,717	(63,345)	372
Restricted funds			
Guideacres : showers and toilets	1,666	(1,200)	466
TOTAL FUNDS	<u>65,383</u>	<u>(64,545)</u>	<u>838</u>

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	421,241	10,085	(1,613)	429,713
Restricted funds				
Anonymous donation	930	-	-	930
Guideacres : campsite seating fund	1,000	(1,000)	-	-
Guideacres : showers and toilets	3,470	466	1,613	5,549
	<u>5,400</u>	<u>(534)</u>	<u>1,613</u>	<u>6,479</u>
TOTAL FUNDS	<u>426,641</u>	<u>9,551</u>	<u>-</u>	<u>436,192</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	129,084	(118,999)	10,085
Restricted funds			
Guideacres : showers and toilets	1,666	(1,200)	466
Guideacres : campsite seating fund	-	(1,000)	(1,000)
TOTAL FUNDS	<u>130,750</u>	<u>(121,199)</u>	<u>9,551</u>

THE GUIDE ASSOCIATION EAST YORKSHIRE

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations and legacies	6,325	2,507
Grants	700	700
	<u>7,025</u>	<u>3,207</u>
Activities for generating funds		
Fundraising events	243	3,119
Surplus on trading activities	2,214	3,159
Subscriptions	29,771	34,816
Campsite and Centre fees	5,952	20,770
	<u>38,180</u>	<u>61,864</u>
Investment income		
Deposit account interest	162	312
Other incoming resources		
Support grants	20,000	-
	<u>20,000</u>	<u>-</u>
Total incoming resources	65,367	65,383
RESOURCES EXPENDED		
Charitable activities		
Campsite and Centre running costs	30,958	43,501
Depreciation of freehold property	10,882	11,174
	<u>41,840</u>	<u>54,675</u>
Support costs		
Management		
Accountancy	2,366	2,335
Administrative support costs	9,727	4,741
Depreciation of freehold property	516	819
Depreciation of computer equipment	2,205	1,975
	<u>14,814</u>	<u>9,870</u>
Total resources expended	56,654	64,545
Net income	<u>8,713</u>	<u>838</u>

This page does not form part of the statutory financial statements

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**SUPPLEMENTARY REPORTS
TO THE
FINANCIAL STATEMENTS
31 December 2020**

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CONTENTS

**Income and Expenditure Accounts and
Balance Sheets of individual sections**

County

Camp Site "Guideacres"

Paxwold Training Centre

East Yorkshire Guide Depot (incorporating Badges)

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

**Income and Expenditure Account
for the Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
INCOME				
Membership subscriptions		30,223		35,206
Less : Transfer to Headquarters		(452)		(390)
		-----		-----
		29,771		34,816
Donation - trading bonus from Guide Depot	-		10,000	
Donation - closed activities	5,622		-	
Donations - other	700		1,334	
Grant refund	260		-	
Electricity income	2,106		2,233	
	-----	8,688	-----	13,567
Interest received		131		253
		-----		-----
		38,590		48,636
EXPENDITURE				
Payments to Sections		10,000		10,000
Printing, stationery and postage	861		1,026	
Administrative support	8,531		3,656	
Telephone	433		438	
Insurance	301		312	
Repairs	4,285		9,935	
Travelling and training	33		2,052	
Accountancy	2,366		2,335	
Sundry expenses	451		1,057	
	-----	17,261	-----	20,811
Depreciation:				
Paxwold buildings	-		510	
Guideacres buildings	10,630		10,630	
New building	279		209	
	-----	10,909	-----	11,349
SURPLUS FOR THE YEAR		-----		-----
		420		6,476
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

COUNTY

Balance Sheet at 31 December 2020

	£	£	£	2020 £	2019 £
FIXED ASSETS					
	Cost	Additions	Accumulated depreciation		
Paxwold - Land and buildings	92,187	-	92,183	4	5
Guideacres - Land and buildings	284,527	-	160,842	123,685	134,315
Equipment - new building	6,457	-	6,457	-	-
Office equipment	15,655	-	15,279	376	654
New standard	5	-	-	5	5
	-----	-----	-----	-----	-----
	398,831	-	274,761	124,070	134,979
	-----	-----	-----		
CURRENT ASSETS					
Debtors				265	-
Cash at bank - Current account				44,104	53,141
- Deposit account				155,435	135,303
				-----	-----
TOTAL ASSETS				323,874	323,423
CURRENT LIABILITIES					
Creditors and accruals				(2,701)	(2,670)
				-----	-----
				321,173	320,753
				-----	-----
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2020			320,753		
Surplus for the year			420		
			-----	321,173	320,753
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

**Income and Expenditure Account
for the Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
INCOME				
Camp fees		561		6,294
Support grant		10,000		-
Donations		393		1,666
Equipment and building hire		82		2,094
Events		29		2,378
Sales of badges (net)		(49)		408
Interest received		15		27
		-----		-----
		11,031		12,867
 Maintenance payment from County		 5,000		 5,000
		-----		-----
		16,031		17,867
 EXPENDITURE				
Repairs and renewals	5,297		11,561	
Activity costs and equipment hire	-		2,408	
Light, heat and power	1,127		1,236	
Rates	390		269	
Insurance	1,121		1,384	
Sundry expenses	17		108	
	-----		-----	
		7,952		16,966
 Depreciation:				
Buildings	77		86	
Camping equipment	39		46	
Furniture and equipment	139		68	
Store shed	269		-	
	-----		-----	
		524		200
		-----		-----
SURPLUS FOR THE YEAR		7,555		701
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

CAMP SITE "GUIDEACRES"

Balance Sheet at 31 December 2020

	£	£	£	2020 £	2019 £
FIXED ASSETS					
	Cost	Additions/ (Disposals)	Accumulated depreciation		
Additions to buildings owned by Guide Association East Yorkshire	6,764	-	6,069	695	772
Camping equipment	4,876	-	4,656	220	259
Furniture and equipment	2,376	4,700	2,291	4,785	225
Confidence course	303	-	302	1	1
Store shed	147	4,032	415	3,764	1
	-----	-----	-----	-----	-----
	14,466	8,732	13,733	9,465	1,258
	-----	-----	-----		
CURRENT ASSETS					
Stock in hand				600	302
Accrued income				725	312
Cash at bank - Current account				750	500
- Deposit accounts				13,439	16,055
Cash in hand				7	4
				-----	-----
TOTAL ASSETS				24,986	18,431
CURRENT LIABILITIES					
Creditors and accruals				-	-
				-----	-----
				24,986	18,431
				-----	-----
RESTRICTED FUNDS					
Donated funds					
Balance at 1 January 2020				930	930
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2020			10,952		
Surplus for the year			7,555		
			-----	18,507	10,952
Designated fund : Showers and toilets					
Balance at 1 January 2020				5,549	5,549
Designated fund : Campsite seating					
Balance at 1 January 2020			1,000		
Expenditure for the year			(1,000)		
			-----	-	1,000
				-----	-----
				24,986	18,431
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

**Income and Expenditure Account
for the Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
INCOME				
Booking fees and charges		1,965		8,980
Support grant		10,000		-
Other donations		50		207
Electricity income		1,238		1,169
Fundraising		-		345
Sale of souvenirs (net)		262		(11)
Interest received		15		32
		-----		-----
		13,530		10,722
Maintenance grant ex County		5,000		5,000
		-----		-----
		18,530		15,722
EXPENDITURE				
Repairs and renewals	10,004		2,087	
Light, heat and power	2,139		4,831	
Rates and water	574		782	
Insurance	948		899	
Cleaning and waste disposal	-		783	
Telephone	402		337	
Committee expenses	556		1,060	
Grass cutting	780		816	
	-----		-----	
		15,403		11,595
Depreciation:				
Buildings	690		767	
Domestic equipment	195		230	
Furniture	202		237	
Solar panels	721		848	
	-----		-----	
		1,808		2,082
		-----		-----
SURPLUS FOR THE YEAR		1,319		2,045
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

PAXWOLD TRAINING CENTRE

Balance Sheet at 31 December 2020

	£	£	£	2020 £	2019 £
FIXED ASSETS					
	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire, less grants received	59,626	-	53,414	6,212	6,902
Domestic equipment	21,568	-	20,464	1,104	1,299
Furniture	20,358	-	19,214	1,144	1,346
Solar panels	11,550	-	7,467	4,083	4,804
	----- 113,102	----- -	----- 100,559	----- 12,543	----- 14,351
CURRENT ASSETS					
Stock in hand				2,960	2,772
Accrued income				-	1,566
Cash at bank - Current account				27,300	23,392
- Premium account				5,688	5,673
				-----	-----
TOTAL ASSETS				48,491	47,754
CURRENT LIABILITIES					
Creditors and accruals				(18)	-
Deposits in advance				-	(600)
				-----	-----
				48,473	47,154
				-----	-----
UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2020				47,154	45,109
Surplus for the year				1,319	2,045
				-----	-----
				48,473	47,154
				-----	-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

**Income and Expenditure Account
for the Year Ended 31 December 2020**

	2020		2019	
	£	£	£	£
TRADING INCOME				
Sales		12,188		38,135
Cost of sales :				
Opening stock	27,288		28,211	
Add : Purchases	11,905		34,053	
	-----		-----	
	39,193		62,264	
Less : Closing stock	29,219		27,288	
	-----	9,974	-----	34,976
		-----		-----
Gross Profit		2,214		3,159
EXPENDITURE				
Light, heat and power	304		368	
Insurance	453		406	
Travel expenses	6		229	
Postage and stationery	334		59	
Sundry expenses	33		38	
Repairs	305		106	
	-----	1,435	-----	1,206
		-----		-----
		779		1,953
DEPRECIATION				
Furniture and equipment		362		337
		-----		-----
		417		1,616
Donation to County		-		(10,000)
		-----		-----
SURPLUS/(DEFICIT) FOR THE YEAR		417		(8,384)
		-----		-----

**THE GUIDE ASSOCIATION EAST YORKSHIRE
REGISTERED CHARITY**

**EAST YORKSHIRE GUIDE DEPOT
(incorporating Badges)**

Balance Sheet at 31 December 2020

		£	£	2020 £	2019 £
FIXED ASSETS	Cost	Additions	Accumulated Depreciation		
Additions to buildings owned by Guide Association East Yorkshire	5,000	-	2,500	2,500	2,500
Fixtures and fittings	6,483	-	6,099	384	746
	-----	-----	-----	-----	-----
	11,483	-	8,599	2,884	3,246
	-----	-----	-----		
 CURRENT ASSETS					
Stock in hand				29,219	27,288
Cash at bank				9,865	13,356
Cash in hand				60	60
Vouchers				-	10
				-----	-----
TOTAL ASSETS				42,028	43,960
 CURRENT LIABILITIES					
Trade creditors				(467)	(2,816)
				-----	-----
				41,561	41,144
				-----	-----
 UNRESTRICTED FUNDS					
General funds					
Balance at 1 January 2020				41,144	49,528
Surplus/(Deficit) for the year				417	(8,384)
				-----	-----
				41,561	41,144
				-----	-----