

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

THE GUIDE ASSOCIATION EAST YORKSHIRE

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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)		(27,511)	388	(27,123)	(22,413)
Transfers between funds	11	<u>(11,760)</u>	<u>11,760</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(39,271)</u>	<u>12,148</u>	<u>(27,123)</u>	<u>(22,413)</u>
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)
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				
Unrestricted funds				336,022	375,293
Restricted funds				<u>58,102</u>	<u>45,954</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)	(20,957)	(1,456)	(22,413)
Transfers between funds	<u>(36,755)</u>	<u>36,755</u>	<u>-</u>
Net movement in funds	(57,712)	35,299	(22,413)
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	<u>3,350</u>	<u>820</u>	<u>4,170</u>
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	<u>11,684</u>	<u>9,982</u>	<u>21,666</u>
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 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>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
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
	<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>

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)
	<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 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/> 9,825	<hr/> 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/> 47,210	<hr/> 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/> 54,698	<hr/> 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/> 31,387	<hr/> 27,691
Total resources expended	<hr/> 86,085	<hr/> 72,373
Net expenditure	<hr/> (27,123)	<hr/> (22,413)

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
				-----	-----
TOTAL ASSETS				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	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
				-----	-----