

**NORTH EAST ENGLAND GUIDE ASSOCIATION
(known as Girlguiding North East England)**

Registered charity number 1000858

UNAUDITED REPORT AND FINANCIAL STATEMENTS

for the year ended

31 December 2020

NORTH EAST ENGLAND GUIDE ASSOCIATION

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NORTH EAST ENGLAND GUIDE ASSOCIATION

OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY NUMBER 1000858

TRUSTEES

Chief Commissioner	Linda Grant
Deputy Chief	Jan Ali
Commissioners	Julie Smith
County Commissioner representatives	Diane Farrer Janet Cain (from 17 September 2020)
Chair of Finance Group	Sheila Bamber
Chair of Risk Group	Judith Bellamy (until 16 July 2020)
External Trustee	Karen Jamieson
Other trustees	Poppy Bell

OTHER OFFICERS

President	Pat Cliff JP
Vice Presidents	Angie Goddard Brenda Parke Elizabeth Hull JP (until 4 December 2020) Jenny Leach CBE Jo Taylor Julia Guest JP, DL Marjorie Sant Pat Jackson
Chair of North East England Trefoil	Dianne Bollom

PRINCIPAL OFFICE

7 Alpha Court
Monks Cross Drive
Huntington
York
North Yorkshire
YO32 9WN

NORTH EAST ENGLAND GUIDE ASSOCIATION

**OFFICERS AND PROFESSIONAL ADVISORS
FOR THE YEAR ENDED 31 DECEMBER 2020**

BANKERS

CAF Bank Limited
25 Kings Mill Avenue
Kings Mill
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Peter Howard Foreman Ltd
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

ACCOUNTANTS

HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July and 2014 and updated in January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Guide Association nationally is incorporated under a Royal Charter which gives powers to form area Associations of which North East England is one. North East England Guide Association conducts its activities under a constitution dated 13 October 2017 which is fully approved by The Guide Association. It is a registered charity with the Charity Commission. The Guide Association also uses the operating name of Girlguiding, and North East England Guide Association is also referred to as Girlguiding North East England.

APPOINTMENT AND INDUCTION OF TRUSTEES

Trustees are appointed by the chief commissioner in accordance with the bye-laws and procedures established by The Guide Association. These procedures involve advertisement of the posts to region volunteers through newsletters, social media and the web site and aim to produce a board of trustees with the breadth of guiding experience suitable to direct the affairs of the region. Under the constitution we also appoint an external trustee who adds to the skills mix and independence of the Trustee Group. There are established procedures for the induction and training of each trustee to ensure that they are aware of the responsibilities of a trustee and the ways of working within the region.

ORGANISATION

The Trustee Group is underpinned by a Finance and Risk Group (formerly two separate groups). The North East England trustees comprise the chief commissioner, two deputy chief commissioners, the chair of the Finance and Risk Group, two county commissioners, one other region member and an external appointment from outside of Girlguiding. A list of all trustees and other officers is given on page 1. The ultimate responsibility for the management of guiding in North East England is vested in the trustees who form the Trustee Group, this group meets at least four times a year.

The day-to-day management of the region finances is performed within the region office with authorisation for transactions and checks made by two signatories from the office manager, the Chair of Finance Group and two trustees. External review of the accounts takes place annually.

The chief commissioner appoints county commissioner(s) to each of the 17 counties in the region. These county commissioners meet as the County Commissioner Group and are responsible for the operational activity in the region and for developing the region strategic plan. They also oversee the administration of their county. The County Commissioner Group meets at least four times during the year supported by subcommittees of Advisers and Co-ordinators and a Thanks and Recognition group. These support groups meet at least twice a year. The members of the County Commissioner Group and subcommittees are volunteers. Additionally, other volunteers are co-opted on to working groups, as and when necessary, to help deliver the region programme of events and activities. The region also has a small team of salaried administrative staff.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

OUR VOLUNTEERS

We could not achieve any of our objectives without our volunteers who number in excess of 7700. They are the people who provide the exciting, adventurous activities for our younger members and represent our main resource. The Trustees are, as ever, grateful for all their hard work.

As a region we look to support our volunteers in a variety of ways; whilst training on the whole is carried out at a local level, we provide a team of qualified and motivated trainers who visit the counties to deliver trainings. In addition, specialist training is run at a region level e.g. A Safe Space (safeguarding), First Response, walking qualifications.

Our staff team based at region office also offers support to county commissioners and staff employed by counties; the team can answer telephone queries and attend many events and meetings.

The team responsible for delivering and managing A Safe Space training worked incredibly hard throughout 2020 to ensure that all volunteers had the relevant level of training by 31 December 2020 (99.5% Levels 1-3; 98% level 4).

The effects of Covid-19 have been felt throughout society and Girlguiding is no exception, face to face meetings were suspended in March 2020 and remained so for many of our members for the remainder of the year. Additional training for volunteers has been provided to enable virtual meetings to take place and plans made to assist with units who will struggle financially because of the lockdowns. The Trustees were disappointed to have to cancel all our international trips but the safety of our members was paramount to their decisions.

RELATED PARTIES

North East England Guide Association is part of The Guide Association. The Guide Association collects subscriptions on behalf of members and forwards the Region's share to it. Other related party transactions are detailed in note 17.

RISK MANAGEMENT

The Region has a Risk Management Policy which is monitored and reviewed by the Finance and Risk Group on a regular basis and appropriate action taken where necessary by the trustees.

OBJECTIVES AND ACTIVITIES

Statement of purpose - Girlguiding enables girls and young women to develop their potential and to make a difference to the world. Girlguiding is the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good. We give them a safe space to have fun. North East England Guide Association provides support to all our members in pursuit of these aims by providing encouragement, inspiration and opportunities.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF PUBLIC BENEFIT

The trustees believe they have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit. North East England Guide Association is a branch of The Guide Association, which with its branches forms the leading charity for girls and young women in the UK. A report on public benefit activities of The Guide Association during the previous year can be found in its latest Annual Report. The Region has continued to provide its own public benefit activities; in particular by providing organisational and administrative support and training to branches of The Guide Association within the Region, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of The Guide Association for the benefit of girls and young women.

ACHIEVEMENTS AND PERFORMANCE

2020 has been a challenging year for everyone as we learned to adapt to new ways of communication. When face to face meetings were suspended Zoom meetings became the norm and all region meetings have been in this format since March 2020. We have a team of trainers who have undertaken webinar training funded by region to enable training of our volunteers to continue.

A scheduled review of the sub committees formed in 2017 to support the Trustee Board was carried out which highlighted that there were many crossovers between finance and risk, after discussion it was agreed that the two committees should be merged. The chair of risk stepped down but has taken a role on the finance committee together with a former member of risk.

The Strategic Plan was due to be revisited in 2020, due to the uncertainties and disruption caused by Covid-19 a full strategic review did not take place but discussions were held with the County Commissioner Group and an interim plan was formulated which will be revisited in 2021.

We have 3 strands of activity under the plan:

“Providing the full girl experience” we not only need to ensure that volunteers are equipped to provide girls with a full experience locally but that we are able to extend their experience by offering additional activities.

We have a team of trainers who are available to offer trainings in all aspects of Guiding, their skills have been extended this year with the introduction of online trainings. The transition from face to face guiding to virtual guiding meant support was needed for leaders as they adapted the programme to suit their new environment. We have held an online conference for trainers and also a number of development sessions to allow trainers to learn new skills and share their online experiences with each other.

Our programme of activities for 2020 had to be cancelled because of Covid-19 which was disappointing for everyone involved. Planning for the regions 50th Anniversary in 2021 had begun but the larger events have been temporarily put on hold, notwithstanding this a region challenge was developed during 2020 and launched in January 2021 and online events planned beginning with a Thinking Day weekend in February 2021 for all members.

Our ICE (International Community Experience) weekend had to be cancelled but the international team developed a virtual weekend for the girls who would have attended the weekend to give them a taste of what is to come.

The Duke of Edinburgh Award Scheme practice and assessment weekends had to be postponed, guidance has now been received on how these can be run in 2021 and planning is under way to ensure they take place in 2021.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Our team of peer educators are as strong as ever and have been offering virtual sessions to units especially around health and wellbeing.

“Value our people” is about ensuring we look after all our volunteers and make sure they feel valued. Our overarching priority has been to support the membership to return to guiding well by ensuring that this could be done:

- Safely (risk assessment and management at all levels),
- In a manner which is informed and responsive to the local, national and international context,
- Compliantly (A Safe Space, First Response, training to respond to new situation – digital etc),
- Sustainably (secure and resourced leaders, committed and enthusiastic core membership, ‘offer’ that supports growth, financially viable) and
- By capturing and building on the learning from this period.

Commissioners at all levels have seen an increase in their workload; an online commissioner conference was held which offered sessions on a variety of topical issues with positive feedback. Such events save on travelling time and can be more flexible than an actual day conference but they limit the chance to air and share with other commissioners. As a region we will be looking to run both forms of the event in future.

The 18-30 offer was relaunched as Inspire late 2020. Inspire is designed as a range of opportunities to help as many young women as possible, allowing them to develop into empowered, independent women. There will be opportunities for fun, networking, personal challenge and development depending on their choice. The region has a very active and enthusiastic lead volunteer and most counties now have a coordinator. They have a wide range of plans for 2021 to engage with this age group and have a very active presence on social media.

We were unable to hold any Thanks and Recognition events in 2020 but the awards team were kept very busy reviewing nominations for awards.

We were delighted to present Hilary Cooper, Alison Gordon & Carol Selwyn Jones with their Silver Fish; Di Farrer, Judi Edwards & Bronia Trynka-Watson with Laurel Awards; and Chief Commissioner Awards were made to Sally Jackson, Ann Edwards, Jane Gilby and Janet Bell.

Throughout 2020 the marketing and communications team have regularly shared ideas, photos, messages with members through social media channels & email, including Adventures at Home and Challenge badges. Whilst some units returned to face to face guiding there were many unable to do so due to personal/local restraints and this was a big support to them.

We are very appreciative of all the hard work that our volunteers have put in to making Guiding happen in so many different forms. We recognise that everyone has had to face difficult and at times life changing challenges and not all have been able to give time to Guiding. The anticipated return to face to face guiding is an exciting prospect but is one which must be managed carefully, whilst full guidance will be issued by Girlguiding UK, the region are committed to helping and supporting leaders as we take steps to return.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

“Sustainable organisation” growing the number of leaders when very few meetings are taking place has been challenging, our growth and retention team are working hard on kickstarting our recruitment programme in 2021. This will include a new national online recruitment campaign for volunteers which is due to start in April, and specifically targeted at areas who have highlighted a need for volunteers.

With many units unable to meet in any form and huge lifestyle changes for our young members there has been a significant drop in our youth membership. We will be supporting all volunteers as they look to rebuild membership in the coming months with the help of the Growing Guiding and Marketing and Communication teams together, supported by our region office. Even through the lockdown we have been able to welcome members to roles within the team.

The Finance and Risk Group identified at an early stage that our income would see a significant fall in 2021 due to the fall in membership. Revised budgets and cost cutting exercises have been taking place to ensure that the region remains financially viable, the application of reserves was carefully considered. The Risk Register was updated to reflect the effects of the lockdown and new risk assessments were prepared for home working and the return to working in the office, all are under constant review.

The region office was closed in response to Government advice at short notice, our business continuity plan was put in to action which enabled the region to continue to operate effectively and efficiently. The staff team adapted well to home working.

FINANCIAL REVIEW

Unrestricted funds increased this year by £41,789 and restricted funds decreased by £5,301 resulting in an overall increase in funds of £36,488. Income and expenditure from charitable activities decreased this year as a result of the need to cancel all regional events. An annual subscription is paid for all members at 22 February each year. In 2020 total membership numbers fell by 5%. Income from other trading activities decreased this year as a result of a drop in the sale of Sleep Away and Step Out badges because of reduced activity across the region. We were able to take advantage of the Government furlough scheme which enabled us to keep salary costs below budget. Our charitable free reserves at the end of the year are £294,794.

As of February 2021 the number of members has fallen by 29% compared with the same month last year which will result in a significant drop in income. This drop was lower than anticipated in our worst case budget parameters. With some confidence, the Trustees have set a deficit budget and authorised the use of some of the free reserves to support the budget. The cancellation of two large overseas events has left the region with potential losses, these cannot be quantified fully at present due to ongoing negotiations with our insurers and providers; taking into account a worst case scenario of a nil refund of outstanding monies there will be sufficient resources to allow the organisation to achieve its plans and projects. We will continue to manage the financial position carefully, and to regularly review risks and mitigations.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

RESERVES POLICY

Free reserves represent the working capital of North East England Guide Association available to support short-term and medium-term objectives and to safeguard against unexpected decreases in income. Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'. The trustees have examined the needs and challenges faced by North East England Guide Association, in both the short and the medium term, along with relevant financial forecasts and has formulated a policy to meet those needs. The Charity's current free reserves figure is £294,794 which the trustees consider to be sufficient to meet projected liabilities and future plans for at least the next two years.

FUTURE PLANS

Covid19 and the resultant public health concerns led to a suspension of face to face guiding activity from the end of March 2020; at the time of writing it is hoped that it will resume in May 2021 however this is as yet unconfirmed. Our volunteers and members have faced significant life challenges, and while we are committed to 'building back better' it is already clear that changes and challenges will continue. We expect to face financial and operational challenges in the region into and beyond 2022 as we work to recruit new volunteers and young members. This is the primary focus of our forward planning and while we anticipate that numbers of volunteers and young members will increase over the coming 12 months, until we have a date to return to face to face guiding it is difficult to predict when or by how much. With lower income and decreased capacity to deliver the programme opportunities that are central to our operation (regionally and nationally) we will be looking carefully at the impact of all that we do on 'providing the full girl experience' offered by our programmes. The region has developed a strategic approach to the financial risks, which has involved 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.

On behalf of the Trustees

Linda Grant

17 June 2021

NORTH EAST ENGLAND GUIDE ASSOCIATION
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual 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 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
NORTH EAST ENGLAND GUIDE ASSOCIATION**

I report to the trustees on my examination of the financial statements of North East England Guide Association for the year ended 31 December 2020, which are set out on pages 10 to 23.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

Simon Foreman FCA
The Institute of Chartered Accountants in England and Wales
On behalf of Peter Howard Foreman Ltd
4 Wharfe Mews
Cliffe Terrace
Wetherby
West Yorkshire
LS22 6LX

17 June 2021

NORTH EAST ENGLAND GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<i>Notes</i>	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds 2020</i>	<i>Total funds 2019</i>
		<i>General</i>	<i>Designated</i>	<i>funds</i>	<i>2020</i>	<i>2019</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:						
Donations and legacies	2	418	-	1,120	1,538	16,959
Charitable activities	3	256,930	-	-	256,930	403,315
Other trading activities	4	16,248	-	-	16,248	15,512
Investments	5	2,383	-	-	2,383	2,653
Government grant income - CJRS		6,151	-	-	6,151	-
Total		282,130	-	1,120	283,250	438,439
Expenditure on:						
	6					
Raising funds		7,406	-	-	7,406	6,626
Charitable activities		235,978	-	3,378	239,356	455,414
Total		243,384	-	3,378	246,762	462,040
Net income/(expenditure)		38,746	-	(2,258)	36,488	(23,601)
Transfers between funds		3,043	-	(3,043)	-	-
Net movement in funds	7	41,789	-	(5,301)	36,488	(23,601)
Reconciliation of funds						
Total funds brought forward		608,119	-	8,407	616,526	640,127
Total funds carried forward		£ 649,908	£ -	£ 3,106	£ 653,014	£ 616,526

The notes on pages 14 to 24 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION

BALANCE SHEET AT 31 DECEMBER 2020

	<i>Notes</i>	<i>Total Funds 2020 £</i>	<i>Total Funds 2019 £</i>
Fixed assets			
Tangible assets	11	355,114	365,756
Total fixed assets		<u>355,114</u>	<u>365,756</u>
Current assets			
Stock		6,255	5,455
Debtors	12	103,444	64,855
Cash at bank and in hand		309,839	256,764
Total current assets		<u>419,538</u>	<u>327,074</u>
Liabilities			
Creditors: amounts falling due within one year	13	121,638	76,304
Net current assets		<u>297,900</u>	<u>250,770</u>
Total assets less current liabilities		<u>653,014</u>	<u>616,526</u>
Total net assets		<u>£ 653,014</u>	<u>£ 616,526</u>
The funds of the charity			
Restricted income funds	15	3,106	8,407
Unrestricted funds	16	649,908	608,119
Total charity funds		<u>£ 653,014</u>	<u>£ 616,526</u>

Approved and authorised for issue by the Board of Trustees on 17 June 2021
and signed on its behalf by

.....
Linda Grant - Trustee

.....
Sheila Bamber - Trustee

The notes on pages 14 to 24 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	<i>Notes</i>	<i>Total Funds 2020 £</i>	<i>Total Funds 2019 £</i>
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	19	50,692	(7,556)
<i>Cash flows from investing activities</i>			
Dividends, interest and rents from investments		2,383	2,653
Net cash provided by investing activities		2,383	2,653
Change in cash and cash equivalents in the year		53,075	(4,903)
Cash and cash equivalents at the beginning of the reporting period		256,764	261,667
Cash and cash equivalents at the end of the reporting period		£ 309,839	£ 256,764

The notes on pages 14 to 24 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION

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

1. Accounting Policies

Legal entity

The North East England Guide Association is regulated by the Charities Commission (1000858). The registered address and principal place of business is 7 Alpha Court, Monks Cross Drive, Huntington, York, North Yorkshire, YO32 9WN.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (as amended by Update Bulletin 1 published 2 February 2016 and Update Bulletin 2 published 5 October 2018) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

North East England Guide Association constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in Sterling (£) and are rounded to the nearest £.

Going concern

As described in the Trustees' Annual Report, special consideration has been given to the COVID-19 pandemic. The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the Charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the Charity is a going concern.

Incoming resources

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

Income from charitable activities (membership subscriptions and income from Region events and international trips) is accounted for when due.

Grants from government, public bodies and The Guide Association are credited as income when the Charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income from bank interest is brought into account gross when receivable.

Income from donations and fundraising is included in the period in which it is received.

Income from Region training events and international trips is included in incoming resources when it is due.

Resources expended

Charitable expenditure includes all expenditure directly relating to the objects of the charity and costs are charged on the basis of the accruals concept.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

1. Accounting Policies (continued)

The costs of generating funds included those costs associated with the promotion of the activities of the Region. These costs are charged on the basis of the accruals concept.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirements. These costs are charged on the basis of the accruals concept.

Support and administration costs are the cost of the central function. These costs are charged on the basis of the accruals concept.

Volunteer time

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised and reference is made to the contribution of volunteers in the trustees' report, where more information can be found.

Tangible fixed assets

Expenditure on fixed assets costing £3,000 or more is capitalised in the balance sheet at cost.

Depreciation is provided using the following annual rates:

Leasehold property	-	2% on cost
Office equipment	-	33 $\frac{1}{3}$ % straight line
Fixtures, fittings and equipment	-	10% straight line

Stock

Stock is included at the lower of cost or net realisable value, after taking account of obsolescence.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of 100 days or less from the date of opening.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds structure

Unrestricted Funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated Funds represent unrestricted funds earmarked by the Trustees for particular purposes. Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Details of Restricted and Designated Funds are contained in Notes 15 and 16, respectively.

Taxation

As a registered charity, North East England Guide Association is exempt from the payment of income and corporation tax in respect of its charitable activities.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

1. Accounting Policies (continued)

Pension costs

North East England Guide Association contributes to a defined contribution scheme operated by Scottish Widows. Contributions to this scheme are accounted for as they fall due.

Leasing

Rentals payable under operating leases are charged to the SOFA as incurred.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Grants receivable from The Guide Association	911	8,306
Donations	627	8,653
	£ 1,538	£ 16,959
	£ 1,538	£ 16,959

£1,120 of income from donations and legacies relates to restricted funds (2019: £8,306).

3. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Membership subscriptions	252,425	257,719
Income from regional events	2,196	49,197
Income from international trips	2,100	96,188
Buchanan grant	209	211
	£ 256,930	£ 403,315
	£ 256,930	£ 403,315

No income from charitable activities relates to restricted funds (2019: £211).

4. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Trading income	6,383	8,011
Hire of premises	115	188
Administration services	9,750	7,313
	£ 16,248	£ 15,512
	£ 16,248	£ 15,512

5. INVESTMENTS

	2020	2019
	£	£
Bank interest receivable	2,383	2,653
	£ 2,383	£ 2,653
	£ 2,383	£ 2,653

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

6. ANALYSIS OF RESOURCES EXPENDED	2020	2019
	£	£
<u>Raising funds</u>		
Trading expenditure	5,413	6,626
Publicity costs	1,993	-
	7,406	6,626
<u>Charitable activities</u>		
General training expenditure and support	5,022	10,300
Committee expenses	211	4,940
Staff costs	144,453	122,084
	149,686	137,324
Cost of Region events	17,042	108,767
Cost of international trips	-	123,120
Chief's Memorial Fund International	910	-
Starting a New Unit grants	1,031	3,749
Support and administration costs		
Repairs and maintenance of property and equipment	1,173	2,312
Telephone	3,104	3,019
Insurance	2,580	2,135
Rates	2,934	2,509
Property service charges	15,432	15,379
Printing and stationery	501	3,051
Postage	722	694
Heat and light	5,278	4,191
Sundry expenses	4,749	5,375
Bank and salary bureau charges	1,418	1,519
Staff training	1,152	180
Hire of office equipment	672	1,718
Information and technology	15,962	18,664
Depreciation of leasehold property	10,127	10,127
Depreciation of office equipment	352	3,369
Depreciation of fixtures and fittings	163	163
Consultancy	718	4,279
	67,037	78,684
Governance costs		
Independent examiner's remuneration	1,560	1,560
Accountancy fees	2,090	2,210
	3,650	3,770
	239,356	455,414

£3,378 of expenditure on charitable activities relates to restricted funds (2019: £11,743).

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

7. NET INCOMING RESOURCES FOR THE YEAR	2020	2019
	£	£
This is stated after charging:		
Depreciation	10,642	13,659
Independent examiner's remuneration	1,560	1,560
Operating lease rentals – office equipment	672	1,718
	672	1,718

8. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees.

Trustees were reimbursed £1,295 (2019: £1,344) in respect of travelling expenses. Trustees waived expenses of £nil (2019: £386) in respect of travelling expenses. Expenses were reimbursed to all trustees.

9. EMPLOYEES	2020	2019
	No.	No.
The average monthly number of employees of North East England Guide Association during the year were as follows:		
Administrative staff	7	6
	7	6

	2020	2019
	£	£
Staff costs for above persons:		
Wages and salaries	131,305	110,890
Social security costs	5,667	4,915
Pension contributions to money purchase scheme	7,481	6,279
	£ 144,453	£ 122,084

There were no employees whose emoluments exceeded £60,000.

The key management personnel of the charity comprise the trustees and the region manager. The total employee remuneration of the key management personnel of the charity were £41,957 (2019: £41,348).

10. TAXATION

As a charity, North East England Guide Association is exempt from tax on income falling within Part 11 of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

11. TANGIBLE FIXED ASSETS

	<i>Leasehold Property</i> £	<i>Office equipment</i> £	<i>Fixtures, fittings and equipment</i> £	<i>Total</i> £
<u>Cost</u>				
At 1 January 2020	506,365	36,077	66,774	609,216
Additions	-	-	-	-
At 31 December 2020	506,365	36,077	66,774	609,216
<u>Depreciation</u>				
At 1 January 2020	141,778	35,725	65,957	243,460
Charge for year	10,127	352	163	10,642
At 31 December 2020	151,905	36,077	66,120	254,102
<u>Net Book Value</u>				
At 31 December 2020	£ 354,460	£ -	£ 654	£ 355,114
At 31 December 2019	£ 364,587	£ 352	£ 817	£ 365,756

All of the tangible fixed assets relate to unrestricted funds.

12. DEBTORS

	2020 £	2019 £
Trade debtors	225	-
Prepayments and accrued income	103,219	64,855
	£ 103,444	£ 64,855

All debtors relate to unrestricted funds.

13. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	27	5,409
Other creditors	-	589
Accruals and deferred income	121,611	70,306
	£ 121,638	£ 76,304

All creditors relate to unrestricted funds.

Deferred income: movement in year

Deferred income brought forward	66,896	40,214
Released in the year	(66,896)	(40,214)
Deferred in the year	114,456	66,896
	£ 114,456	£ 66,896

Deferred income represents deposits received for various events due to be held during 2021.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	Total
	General	Designated	funds	funds
	2020	2020	2020	2020
	£	£	£	£
Tangible fixed assets	355,114	-	-	355,114
Current assets	416,432	-	3,106	419,538
Current liabilities	(121,638)	-	-	(121,638)
	<u>£ 649,908</u>	<u>£ -</u>	<u>£ 3,106</u>	<u>£ 653,014</u>
	Unrestricted funds		Restricted	Total
	General	Designated	funds	funds
	2019	2019	2019	2019
	£	£	£	£
Tangible fixed assets	365,756	-	-	365,756
Current assets	318,667	-	8,407	327,074
Current liabilities	(76,304)	-	-	(76,304)
	<u>£ 608,119</u>	<u>£ -</u>	<u>£ 8,407</u>	<u>£ 616,526</u>

15. RESTRICTED FUNDS

	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2020	£	£	£	2020
	£	£	£	£	£
International King George VI Fund	-	911	(911)	-	-
Starting a New Unit grants	2,251	-	(1,031)	-	1,220
Growing Guiding project	3,043	-	-	(3,043)	-
Peer Education	276	-	-	-	276
Buchanan grant	-	209	(209)	-	-
Diamond D of E Project grant	1,660	-	(50)	-	1,610
IVE arts award grant	1,177	-	(1,177)	-	-
	<u>£ 8,407</u>	<u>£ 1,120</u>	<u>£ (3,378)</u>	<u>(£ 3,043)</u>	<u>£ 3,106</u>
	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2019	£	£	£	2019
	£	£	£	£	£
Chief's Memorial Fund	-	2,951	(2,951)	-	-
International King George VI Fund	-	923	(923)	-	-
Starting a New Unit grants	3,068	2,932	(3,749)	-	2,251
Growing Guiding project	6,479	-	(3,436)	-	3,043
Peer Education	276	-	-	-	276
Buchanan grant	-	211	(211)	-	-
Diamond D of E Project grant	1,810	-	(150)	-	1,660
IVE arts award grant	-	1,500	(323)	-	1,177
	<u>£ 11,633</u>	<u>£ 8,517</u>	<u>£ (11,743)</u>	<u>£ -</u>	<u>£ 8,407</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

15. RESTRICTED FUNDS (continued)

Chief's Memorial Fund

An annual grant distributed by The Guide Association under international grants' policy specifically for international travel.

International King George VI Fund

A grant from The Guide Association to assist in the provision of training.

Starting a New Unit grants

Grants provided by The Guide Association and administered by North East England Guide Association, are intended to help new units operate in their first six months.

Growing Guiding project

Was established by The Guide Association to help Regions improve local systems to ensure that new and potential members are responded to in agreed timescales and are warmly welcomed and supported to join The Guide Association. This project has now concluded.

Peer Education

Grant to cover training to girls over 14 to be able to run sessions with their peers and younger girls.

Buchanan grant

Grant for the Chief Commissioner to use at her discretion.

Diamond D of E Project grant

Grant to encourage girls in disadvantaged areas to register for the award.

IVE arts award grant

Grant to train leaders to assess for the national accredited arts award.

16. UNRESTRICTED FUNDS

	At 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2020 £
General fund	<u>£ 608,119</u>	<u>£ 282,130</u>	<u>£ (243,384)</u>	<u>£ 3,043</u>	<u>£ 649,908</u>

The transfer of £3,043 from the restricted Growing Guiding Project Fund to the Unrestricted General Fund relates to restricted expenditure that was treated as unrestricted in the 2019 financial statements.

	At 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2019 £
General fund	<u>628,494</u>	<u>422,609</u>	<u>(442,984)</u>	<u>-</u>	<u>608,119</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

17. RELATED PARTY TRANSACTIONS

North East England Guide Association is part of The Guide Association whose address is 17/19 Buckingham Palace Road, London, SW1W 0PT.

The Guide Association collects subscriptions on behalf of members and forwards the Region's share to it.

The Guide Association (Girlguiding) is involved in the funds as detailed in notes 15 and 16 above.

An amount of £874 (2019: £441) was paid to The Guide Association's subsidiary, Guide Association Trading Service Limited (Girlguiding Trading Service), which operates the Trading Service and the shop activities.

The Trust Corporation is a Company limited by guarantee and incorporated under the Companies Act. It acts as sole trustee and holds the leasehold buildings and investments on behalf of North East England Guide Association. It is funded by The Guide Association as a service to guiding and the expenses are borne by The Guide Association.

An amount of £4,038 (2019: £nil), included in cost of region events, was paid to Waddow Hall (one of The Guide Association's Training and Activity Centres) for use of the centre.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

18. OPERATING LEASE COMMITMENTS

As at 31 December 2020 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Operating leases which expire:		
Within one year	634	-
Between one and two years	634	-
Between two and five years	1,374	-
	<u>£ 2,642</u>	<u>£ -</u>

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income/(expenditure) for the reporting period	36,488	(23,601)
Adjustments for:		
Depreciation charges	10,642	13,659
Dividends, interest and rents from investments	(2,383)	(2,653)
(Increase)/decrease in stocks	(800)	625
Increase in debtors	(38,589)	(25,897)
Increase in creditors	45,334	30,311
Net cash provided by/(used in) operating activities	<u>£ 50,692</u>	<u>£ (7,556)</u>

Analysis of cash and cash equivalents

Cash at bank and in hand	309,839	256,764
Total cash and cash equivalents	<u>£ 309,839</u>	<u>£ 256,764</u>

Analysis of changes in net debt

	At 1 January 2020 £	Cash-flows £	At 31 December 2020 £
Cash	256,764	53,075	309,839
		<u>53,075</u>	
	<u>£ 256,764</u>	<u>£ 53,075</u>	<u>£ 309,839</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION

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

20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	<i>General</i>	<i>Designated</i>		<i>2019</i>	<i>2018</i>
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	8,653	-	8,306	16,959	5,666
Charitable activities	403,104	-	211	403,315	308,492
Other trading activities	8,199	-	-	8,199	6,264
Investments	2,653	-	-	2,653	2,454
Total	422,609	-	8,517	431,126	322,876
Expenditure on:					
Raising funds	6,626	-	-	6,626	4,953
Charitable activities	436,358	-	11,743	448,101	309,178
Total	442,984	-	11,743	454,727	314,131
Net (expenditure)/income	(20,375)	-	(3,226)	(23,601)	8,745
Transfers between funds	-	-	-	-	-
Net movement in funds	(20,375)	-	(3,226)	(23,601)	8,745
Reconciliation of funds					
Total funds brought forward	628,494	-	11,633	640,127	631,382
Total funds carried forward	£ 608,119	£ -	£ 8,407	£ 616,526	£ 640,127