

**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 2021**

# NORTH EAST ENGLAND GUIDE ASSOCIATION

## CONTENTS

	<b>Page</b>
Officers and Professional Advisors	1 - 2
Trustees' Annual Report	3 - 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 24

## **NORTH EAST ENGLAND GUIDE ASSOCIATION**

### **OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2021**

CHARITY NUMBER 1000858

#### **TRUSTEES**

Chief Commissioner	Linda Grant
Deputy Chief	Jan Ali
Commissioners	Julie Smith (until 26 July 2021)

County Commissioner representatives	Diane Farrer Janet Cain
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Chair of Finance Group	Sheila Bamber
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External Trustee	Karen Jamieson
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Other trustees	Poppy Bell
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#### **OTHER OFFICERS**

President	Pat Cliff JP
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Vice Presidents	Angie Goddard Brenda Parke Jenny Leach CBE Jo Taylor Julia Guest JP, DL Marjorie Sant Pat Jackson
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Chair of North East England Trefoil	Dianne Bollom
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#### **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 2021**

**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 2021**

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2021. 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 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 byelaws 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**

A Finance and Risk Group and an HR consultant underpin the Trustee Group. The North East England trustees comprise the chief commissioner, up to two deputy chief commissioners, the chair of the Finance 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 deputy region commissioners. External review of the accounts takes place annually.

The chief commissioner appoints county commissioner(s) to each of the seventeen 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. 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 2021**

### **OUR VOLUNTEERS**

We could not achieve any of our objectives without our volunteers who numbered 9098. They are the people who have adjusted to life with covid and continued to offer an exciting challenging programme of activities for our younger members, they represent our main resource. The Trustees are, as ever, grateful for all their hard work.

As a region we work hard to support our volunteers in a variety of ways. Region has a team of qualified and highly motivated trainers who deliver a wide variety of trainings across the region on behalf of counties. At region we continue to offer Safe Space trainings at levels 3 and 4, specialist trainings such as walking qualifications and have been helping to fill gaps in the provision of First Response training.

Our staff team at region office are available to support county commissioners and their administrative staff by answering queries via telephone or email. They also attend a variety of meetings and events throughout the year.

The effects of Covid-19 are still being felt across the region with some meeting places still unavailable to units. Across the region we continue to offer a blended approach to Guiding with meetings indoors, outdoors and via online portals.

### **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 seventeen.

### **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 2021

### 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; 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 promoting more broadly the charitable objects of The Guide Association for the benefit of girls and young women.

### ACHIEVEMENTS AND PERFORMANCE

Following a difficult year in 2020 we were optimistic that we would have a much brighter 2021, however Covid-19 continued to affect everyone's lives and restricted many of our plans and ambitions. We continued to work with our interim Strategic Plan as we prepared for a full review at the region weekend in March 2022.

**“Providing the full girl experience”** – to be able to offer this we need a team of accomplished volunteers that have the skills and knowledge to offer a wide variety of activities and adventures. As a region we can supplement the range by offering additional activities.

Our team of trainers has continued to offer a wide variety of training across the region, they have been supported at national level training support and update sessions and within region we have held trainers support group meetings and held a Trainers' Day in November at which the WAGGGS leadership model was considered. Trainers also had opportunities to get involved in creating the Commissioner Induction trainings, and Risk Assessment training sessions before helping deliver them online. A commissioner training day was held at which trainers were given the opportunity to deliver the training and feedback recommended changes, before being rolled out to other regions.

The region celebrated its 50<sup>th</sup> anniversary in 2021 and whilst no large-scale events were possible, we did run a successful birthday challenge which saw 4393 members complete challenges themed by county. The Chief's team set themselves the challenge of visiting fifty units and thoroughly enjoyed meeting so many of our young members at virtual meetings across the region, taking a full part in their meetings and answering any questions the girls had.

Thinking Day 2021 was celebrated at our virtual Postcards around the World 3-day event involving 155 members. Following the success of this event we ran Postcards from NEE in July with 407 members taking part.

The next World Scout Jamboree will take place in South Korea in 2023, as a region we held a selection day in November and have chosen ten representatives, they are now busy fundraising and learning to work together as a group.

Our ICE (international community experience) for girls aged 11-14 was put on hold in 2021. With plans for it to re-start on a smaller scale in 2022 when 20 girls will be attending a weekend in Scotland during which they will be undertaking community work as well as sightseeing and having fun meeting new friends.

# NORTH EAST ENGLAND GUIDE ASSOCIATION

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

### ACHIEVEMENTS AND PERFORMANCE (continued)

The Duke of Edinburgh Award Scheme team were able to plan trainings and assessments for expeditions throughout 2021 to help girls work towards their awards. Isabel Woodland has passed the mantle of co-ordinator to Janet Cain and Helen Cook. We would like to thank Isabel for all she has done to support girls working towards their awards.

Our Peer Educators have continued to develop their skills and share them with units across the region. A weekend for young members interested in becoming Peer Educators is planned for 2022.

**“Volunteer Experience”** – we value our volunteers highly and are committed to making their experience a positive one. Every volunteer has had to take on additional responsibilities because of the pandemic, we have worked with Girlguiding UK to ensure that resources were available to support volunteers be they running their units virtually or face to face.

We were once again unable to hold a Thanks and Recognition Event in 2021 but the awards team have continued to review nominations for awards and have travelled across the region to present awards. Congratulations go to Jill Webb who received a silver fish, the highest award in Girlguiding. Pat Padgett received her Laurel Award and Neveah Bromage a Guiding Star.

Region Chief Commissioner Awards were awarded to Laura Harryman, Diane Harryman, Kirsty Quince, Christine Ridsdale, Debs Wynn, Kath Haigh, Lynne Gascoigne, Christine Simpson, Daphne Woffinden & Helen Cressey.

In September, the Chief Guide and our Region President attended an afternoon tea held at the Railway Museum to celebrate with the recipients of silver fish awards in 2020 and 2021.

Our marketing and communications team saw a change in staff support during the year, but we maintained a presence on social media channels. Regular meetings took place with volunteer leads.

**“Sustainable Organisation”** – to be sustainable, we need to ensure that we continue to grow our membership following the substantial drop over the last 2 years. A new region growth and retention volunteer lead has been appointed and has been working with counties and commissioners to develop growth plans and help with recruitment of new volunteers.

The Finance and Risk Group have continued to monitor the financial risks posed by the pandemic and the judicious use of reserves to support the ongoing financial commitments of the region. The Risk registers have been reviewed at each meeting and revised as appropriate, if circumstances changed significantly between meetings additional reviews and revisions took place.

There have been changes to the staff team during the year which saw a much smaller team having to take over the workload, they worked tremendously hard, the Trustees thank them for all they managed to achieve. The staff team is now back to full strength and developing new ways of working learning from their experiences of the last year.

# NORTH EAST ENGLAND GUIDE ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**“A Diverse and Inclusive Organisation”** – we are committed to being a diverse and inclusive organisation.

#### FINANCIAL REVIEW

The unrestricted funds increased by £16,691 and restricted funds fell by £847 resulting in an overall increase in funds of £15,844. Our principal source of income is membership subscriptions. We set our levy based on our budget for the forthcoming year and taking account of external factors affecting our members, and the levels of our reserves. The region budget had anticipated a significant drop in membership and were therefore prepared for the drop in membership subscriptions of £72,542 which was lower than the worst-case scenario budget. As of February 2022, membership had increased by 10% which was better than the prudent budget forecast for the current year.

Trading has increased steadily over the year as activities have resumed and the demand for badges increased.

The international events cancelled in 2020 have taken a considerable amount of financial administration time with delays receiving refunds and breakdowns of costs from the organisers. At the year-end some refunds were still to be made; overall the losses have been lower than anticipated.

#### 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 £321,775 which the trustees consider to be enough.

# **NORTH EAST ENGLAND GUIDE ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

### **FUTURE PLANS**

Covid 19 continues to have an impact on our Guiding activities with some units still unable to return to their meeting places, volunteers have reassessed their lifestyles and some have decided not to continue in their roles. Whilst the Trustees are still committed to 'building back better' they know that the challenges will continue for a while. Membership numbers as of February 2022 have shown an increase of 10% over the previous year but are still 30% below the pre pandemic membership. The trustees expect the trend of membership growth to continue upwards, but the recovery will be a slow process. With a revitalised staff team and a new strategy in place the Trustees are confident we will be able to provide the full girl experience and support our volunteers without any unexpected challenge to our reserves.

Signed on behalf of the Trustees

Linda Grant

*Trustee* 04.10.2022

**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 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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 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 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 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  
On behalf of Peter Howard & Co Ltd  
4 Wharfe Mews  
Cliffe Terrace  
Wetherby  
West Yorkshire  
LS22 6LX

09.08.2022

**NORTH EAST ENGLAND GUIDE ASSOCIATION**

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

	<i>Notes</i>	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds 2021</i>	<i>Total funds 2020</i>
		<i>General</i>	<i>Designated</i>	<i>funds</i>	<i>2021</i>	<i>2020</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>Income and endowments from:</b>						
Donations and legacies	2	520	-	754	1,274	1,538
Charitable activities	3	213,751	-	337	214,088	256,930
Other trading activities	4	17,921	-	-	17,921	15,490
Investments	5	1,262	-	-	1,262	2,383
Government grant income - CJRS		-	-	-	-	6,151
<b>Total</b>		<b>233,454</b>	<b>-</b>	<b>1,091</b>	<b>234,545</b>	<b>282,492</b>
<b>Expenditure on:</b>						
	6					
Raising funds		4,009	-	-	4,009	6,648
Charitable activities		212,754	-	1,938	214,692	239,356
<b>Total</b>		<b>216,763</b>	<b>-</b>	<b>1,938</b>	<b>218,701</b>	<b>246,004</b>
<b>Net income/(expenditure)</b>		<b>16,691</b>	<b>-</b>	<b>(847)</b>	<b>15,844</b>	<b>36,488</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>	7	<b>16,691</b>	<b>-</b>	<b>(847)</b>	<b>15,844</b>	<b>36,488</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		649,908	-	3,106	653,014	616,526
<b>Total funds carried forward</b>		<b>£ 666,599</b>	<b>£ -</b>	<b>£ 2,259</b>	<b>£ 668,858</b>	<b>£ 653,014</b>

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

**NORTH EAST ENGLAND GUIDE ASSOCIATION**

**BALANCE SHEET AT 31 DECEMBER 2021**

	<i>Notes</i>	<i>Total Funds 2021 £</i>	<i>Total Funds 2020 £</i>
<b>Fixed assets</b>			
Tangible assets	11	344,824	355,114
<b>Total fixed assets</b>		<b><u>344,824</u></b>	<b><u>355,114</u></b>
<b>Current assets</b>			
Stock		9,101	6,255
Debtors	12	13,128	103,444
Cash at bank and in hand		306,437	309,839
<b>Total current assets</b>		<b><u>328,666</u></b>	<b><u>419,538</u></b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	4,632	121,638
<b>Net current assets</b>		<b><u>324,034</u></b>	<b><u>297,900</u></b>
<b>Total assets less current liabilities</b>		<b><u>668,858</u></b>	<b><u>653,014</u></b>
<b>Total net assets</b>		<b><u>£ 668,858</u></b>	<b><u>£ 653,014</u></b>
<b>The funds of the charity</b>			
Restricted income funds	15	2,259	3,106
Unrestricted funds	16	666,599	649,908
<b>Total charity funds</b>		<b><u>£ 668,858</u></b>	<b><u>£ 653,014</u></b>

Approved and authorised for issue by the Board of Trustees on  
04.10.22 and signed on its behalf by

.....  
Linda Grant - Trustee

.....  
Jan Ali - 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 2021**

	<i>Notes</i>	<i>Total Funds 2021 £</i>	<i>Total Funds 2020 £</i>
<b>Cash flows from operating activities</b>			
<b>Net cash (used in)/provided by operating activities</b>	19	<b>(4,664)</b>	<b>50,692</b>
<b><i>Cash flows from investing activities</i></b>			
Dividends, interest and rents from investments		1,262	2,383
<b>Net cash provided by investing activities</b>		<b>1,262</b>	<b>2,383</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(3,402)</b>	<b>53,075</b>
Cash and cash equivalents at the beginning of the reporting period		309,839	256,764
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>£ 306,437</b>	<b>£ 309,839</b>

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 2021

#### 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 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 2021 (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 2021 (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

	2021 £	2020 £
Grants receivable from The Guide Association	772	911
Donations	502	627
	£ 1,274	£ 1,538
	£ 1,274	£ 1,538

£754 of income from donations and legacies relates to restricted funds (2020: £911).

3. CHARITABLE ACTIVITIES

	2021 £	2020 £
Membership subscriptions	179,883	252,425
Income from regional events	34,032	2,196
Income from international trips	-	2,100
Buchanan grant	173	209
	£ 214,088	£ 256,930
	£ 214,088	£ 256,930

£337 of income from charitable activities relates to restricted funds (2020: £209).

4. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Trading income	9,320	5,625
Hire of premises	70	115
Administration services	8,531	9,750
	£ 17,921	£ 15,490
	£ 17,921	£ 15,490

5. INVESTMENTS

	2021 £	2020 £
Bank interest receivable	1,262	2,383
	£ 1,262	£ 2,383
	£ 1,262	£ 2,383

**NORTH EAST ENGLAND GUIDE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

6. ANALYSIS OF RESOURCES EXPENDED	2021	2020
	£	£
<u>Raising funds</u>		
Trading expenditure	4,009	4,655
Publicity costs	-	1,993
	4,009	6,648
<u>Charitable activities</u>		
General training expenditure and support	2,810	5,022
Committee expenses	5,559	211
Staff costs	109,106	144,453
	117,475	149,686
Cost of Region events	30,848	17,042
Chief's Memorial Fund International	-	910
King George VI Fund	737	-
Starting a New Unit grants	1,201	1,031
Support and administration costs		
Repairs and maintenance of property and equipment	1,440	1,173
Telephone	2,955	3,104
Insurance	2,407	2,580
Rates	2,688	2,934
Property service charges	20,402	15,432
Printing and stationery	566	501
Postage	756	722
Heat and light	4,526	5,278
Sundry expenses	3,990	4,749
Bank and salary bureau charges	1,914	1,418
Staff training	227	1,152
Hire of office equipment	787	672
Information and technology	6,887	15,962
Depreciation of leasehold property	10,127	10,127
Depreciation of office equipment	-	352
Depreciation of fixtures and fittings	163	163
Consultancy	1,040	718
	60,875	67,037
Governance costs		
Independent examiner's remuneration	1,560	1,560
Accountancy fees	1,996	2,090
	3,556	3,650
	214,692	239,356

£1,938 of expenditure on charitable activities relates to restricted funds (2020: £3,378).

**NORTH EAST ENGLAND GUIDE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

7. NET INCOMING RESOURCES FOR THE YEAR	2021	2020
	£	£
This is stated after charging:		
Depreciation	10,290	10,642
Independent examiner's remuneration	1,560	1,560
Operating lease rentals – office equipment	787	672
	787	672

8. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees.

Trustees were reimbursed £1,740 (2020: £1,295) in respect of travelling expenses. Expenses were reimbursed to all trustees.

9. EMPLOYEES	2021	2020
	No.	No.
The average monthly number of employees of North East England Guide Association during the year were as follows:		
Administrative staff	5	7
	5	7

	2021	2020
	£	£
Staff costs for above persons:		
Wages and salaries	100,215	131,305
Social security costs	3,299	5,667
Pension contributions to money purchase scheme	5,592	7,481
	£ 109,106	£ 144,453

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 £23,395 (2020: £41,957).

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 2021 (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 2021	506,365	36,077	66,774	609,216
Additions	-	-	-	-
At 31 December 2021	<u>506,365</u>	<u>36,077</u>	<u>66,774</u>	<u>609,216</u>
<u>Depreciation</u>				
At 1 January 2021	151,905	36,077	66,120	254,102
Charge for year	10,127	-	163	10,290
At 31 December 2021	<u>162,032</u>	<u>36,077</u>	<u>66,283</u>	<u>264,392</u>
<u>Net Book Value</u>				
At 31 December 2021	<u>£ 344,333</u>	<u>£ -</u>	<u>£ 491</u>	<u>£ 344,824</u>
At 31 December 2020	<u>£ 354,460</u>	<u>£ -</u>	<u>£ 654</u>	<u>£ 355,114</u>

All of the tangible fixed assets relate to unrestricted funds.

12. DEBTORS

	<i>2021</i> £	<i>2020</i> £
Trade debtors	225	225
Prepayments and accrued income	12,903	103,219
	<u>£ 13,128</u>	<u>£ 103,444</u>

All debtors relate to unrestricted funds.

13. CREDITORS: Amounts falling due within one year

	<i>2021</i> £	<i>2020</i> £
Trade creditors	-	27
Accruals and deferred income	4,632	121,611
	<u>£ 4,632</u>	<u>£ 121,638</u>

All creditors relate to unrestricted funds.

Deferred income: movement in year

	<i>2021</i> £	<i>2020</i> £
Deferred income brought forward	114,456	66,896
Released in the year	(114,456)	(66,896)
Deferred in the year	1,072	114,456
	<u>£ 1,072</u>	<u>£ 114,456</u>

Deferred income represents deposits received for various events due to be held during 2022.

**NORTH EAST ENGLAND GUIDE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	<i>Total</i>
	General	Designated	funds	<i>funds</i>
	2021	2021	2021	2021
	£	£	£	£
Tangible fixed assets	344,824	-	-	344,824
Current assets	326,407	-	2,259	328,666
Current liabilities	(4,632)	-	-	(4,632)
	<u>£ 666,599</u>	<u>£ -</u>	<u>£ 2,259</u>	<u>£ 668,858</u>
	Unrestricted funds		Restricted	<i>Total</i>
	General	Designated	funds	<i>funds</i>
	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>

15. RESTRICTED FUNDS

	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2021	£	£	£	2021
	£	£	£	£	£
International King George VI Fund	-	1,091	(737)	-	354
Starting a New Unit grants	1,220	-	(1,201)	-	19
Peer Education	276	-	-	-	276
Diamond D of E Project grant	1,610	-	-	-	1,610
	<u>£ 3,106</u>	<u>£ 1,091</u>	<u>£ (1,938)</u>	<u>£ -</u>	<u>£ 2,259</u>
	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>

**NORTH EAST ENGLAND GUIDE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

15. RESTRICTED FUNDS (continued)

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 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2021 £
General fund	£ 649,908	£ 233,454	£ (216,763)	£ -	£ 666,599
	At 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2020 £
General fund	608,119	282,130	(243,384)	3,043	649,908

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.

**NORTH EAST ENGLAND GUIDE ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021 (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 £251 (2020: £874) 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 £nil (2020: £4,038), 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 2021 (CONTINUED)**

18. OPERATING LEASE COMMITMENTS

As at 31 December 2021 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Operating leases which expire:		
Within one year	634	634
Between one and two years	634	634
Between two and five years	740	1,374
	<u>£ 2,008</u>	<u>£ 2,642</u>

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

	2021 £	2020 £
Net income for the reporting period	15,844	36,488
Adjustments for:		
Depreciation charges	10,290	10,642
Dividends, interest and rents from investments	(1,262)	(2,383)
Increase in stocks	(2,846)	(800)
Decrease/(increase) in debtors	90,316	(38,589)
(Decrease)/increase in creditors	(117,006)	45,334
Net cash (used in)/provided by operating activities	<u>£ (4,664)</u>	<u>£ 50,692</u>

Analysis of cash and cash equivalents

Cash at bank and in hand	306,437	309,839
Total cash and cash equivalents	<u>£ 306,437</u>	<u>£ 309,839</u>

Analysis of changes in net debt

	At 1 January 2021 £	Cash-flows £	At 31 December 2021 £
Cash	309,839	(3,402)	306,437
		(3,402)	
	<u>£ 309,839</u>	<u>(£ 3,402)</u>	<u>£ 306,437</u>

**NORTH EAST ENGLAND GUIDE ASSOCIATION**

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

20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

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