

**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 2023

NORTH EAST ENGLAND GUIDE ASSOCIATION

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NORTH EAST ENGLAND GUIDE ASSOCIATION

OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER 1000858

TRUSTEES

Chief Commissioner Linda Grant
Deputy Chief Jan Ali
Commissioner

County Commissioner Diane Farrer to 27.03.2023
representatives Janet Cain to 25.09.2023
Jessica Redhead from 13.11.2023
Christine Mantle from 13.11.2023

Chair of Finance Group Lizzie Taylor from 01.01.23 to 27.03.2023
Position Vacant for remainder of the year

External Trustee Karen Jamieson

Other trustees Hannah Cook from 01.03.2023
Amy Solomons from 01.03.2023

OTHER OFFICERS

President Angie Goddard

Vice Presidents Brenda Parke
Jenny Leach CBE
Jo Taylor
Julia Guest JP, DL
Marjorie Sant
Pat Jackson
Pat Cliff JP

Chair of North East England Dianne Bollom
Trefoil

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 2023**

BANKERS

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

**INDEPENDENT
EXAMINER**

Xeinadin Audit Limited
Oak House
Bedale DL8 1AQ

ACCOUNTANTS

HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2023. 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 November 2023. 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 or assistant 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, Finance Manager, the Chair of Finance Group and two deputy region commissioners. External review of the accounts takes place annually.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 coordinators, a growth team 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.

OUR VOLUNTEERS

We are fortunate to have over 8,300 volunteers who generously give their time to ensure we can offer a fun, challenging and exciting program of activities for all our young members. The trustees are, as ever, grateful for all their hard work.

As a region we 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.

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

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

“Providing the full girl experience” – to be able to offer this we need volunteers that have the requisite skills and knowledge to offer a wide variety of activities and adventures. The role of region is to supplement these activities as appropriate.

The learning and development platform created by Girlguiding has continued to be developed over the past year and further changes are planned for 2024 all of which enable our leaders to follow a programme of self-guided learning.

Within region several changes have been made to our training and development team as part of a review following the resignation of Tracey Bottomley the deputy chief commissioner responsible for training and development. We thank Tracey for all the time and effort she put into this challenging role.

Compliance training has continued with two strong lead volunteers ensuring the team of trainers feel supported and are kept up to date with development.

There have been more non-compliance trainings delivered online covering a wide range of subjects e.g. map and compass, fun unit activities, autism in the unit and for international trips and we are about to start on a new leadership series. More trainings are in the pipeline for SEND related topics e.g. behaviour and dealing with autism and outdoor skills.

We aim to increase the range of trainings and use more face-to-face opportunities to complement on line sessions. Encouragingly we have several people showing interest in becoming trainers.

The World Scout Jamboree took place in South Korea in 2023, amidst a lot of negative publicity around lack of facilities and the unexpected heat wave. Our contingent under the management of British Scouting had to be moved from the camp but enjoyed a full and varied program of events allowing everyone to have a fulfilling experience.

Planning for our 2024 international experiences (Nepal, Interrailing in Europe and Roverway) continued together with selection camps for leaders and girls for three international trips in 2025.

Our ICE (international community experience) for girls aged 11-14 offered a trip to Rotterdam which gave girls a great experience of the opportunities available as they grow through Guiding. The team are now busy planning a trip to Lorne in Ulster for 2024.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Due to a lack of leaders we have had to postpone the mass participation event but are pleased to report that we now have several volunteers who would like to help plan and execute this event.

The roles of our team of region international advisers are coming to an end in 2024, work has begun on recruiting successors.

The Duke of Edinburgh Award Scheme team held training and assessments for expeditions throughout 2023 to help girls work towards their awards. Across the region 48 Bronze awards were completed, 41 Silver awards and 18 Gold awards. We congratulate all those completed their awards.

In 2023, peer education continued to thrive in North East England. We trained twenty-eight new peer educators across two trainings (one in Sheffield and one in Newcastle) and upskilled sixteen of our existing peer educators in a new topic. In total, our peer educators delivered sixty sessions, reaching 854 girls across the region. Our peer educators continue to develop and deliver sessions long after their first training and, in 2023, 4 of them were awarded a bronze badge (for four sessions), one was awarded silver (for twenty-five sessions) and one achieved gold (for fifty sessions). We are looking forward to continuing to develop peer education in 2024 and have already trained seventeen new peer educators in the first quarter of this year.

2023 saw the launch of North East England's new youth network. Twelve members joined our assistant chief commissioner for their first meeting in September and discussed issues important to young people today, how to improve girl voice and experience in region, and their goals for the year. So far, they have developed a girl voice event for 2024 to bring our young people aged 14-30 together, develop their skills and build confidence.

In February 2023 we celebrated Thinking Day at York Minster with a multi-cultural celebration for members of all ages, our singing was accompanied by a choir made up of volunteers and a Scout and Guide brass band who played some fabulous tunes to get our feet tapping and for several of our younger members dancing. The trustees would like to congratulate the team of young volunteers who helped plan and lead this event as part of their Queens Guide Awards.

Girlguiding NEE took over Flamingo land in September when 3,211 members visited the park over a weekend in September to enjoy our Flamingo Fling. This included over four hundred girls who camped overnight and enjoyed an evening of entertainment including a tribute to Taylor Swift. It was great to see so many girls together for the first time since Covid all having fun despite the screams coming from some rides. The weather was kind to the day visitors but some of the campers got rather wet.

During the year, the trustees appointed Sarah Haigh as the lead volunteer for girl experience. Her role is to co-ordinate the activities of all our region advisers for girl experiences.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

“Volunteer Experience” – we value our volunteers highly and are committed to making their experience a positive one.

No formal Thanks and Recognition event was held in 2023, All members of the region were sent a card, and Thank You badge from the Region Team.

Awards conferred in 2023:

Laurel Award:

Rachel Hesslewood

Alison Cunningham

Julie Smith

Region Crown Awards were awarded to two young members.

Our marketing and communications team have maintained an active presence on all our social media channels and held regular meetings with volunteer leads.

We continue to support counties by offering administrative support and currently have two members of staff whose time is spent looking after the administration of four counties. The counties are charged for this service.

“Sustainable Organisation” – to be sustainable, we need to ensure that we continue to grow our membership. our region growth and retention volunteer lead has continued to work with counties and commissioners to develop growth plans and help with recruitment of new volunteers.

We began the year by conducting a survey, sent to all commissioners in the region to give us a baseline before the growth conference.

We got 109 responses, the majority of these from district commissioners (72), it was clear from the survey that the biggest hurdle we face is recruiting and retaining volunteers in a world much changed by the pandemic.

In March we held a well-received growth conference where county teams came together to receive input from growth experts from around the country, then spend times with their counties putting together a plan of action. The day was full of enthusiasm and renewed excitement for growth, with teams leaving ready to go out and grow.

We also used the conference as an opportunity to launch Grow, Shout, Share – our chief commissioner’s challenge for 2023, focused on opportunities to grow, shout, and share about Girlguiding. To year end 2023 approximately four thousand badges were sold showing a good level of engagement with the challenge.

During 2023 difficult decisions were made by Girlguiding UK to close our Training and Activity Centres and cease British Guiding Overseas, this had a negative impact on some members which resulted in incredibly challenging circumstances for growth with much emphasis placed on reminding existing volunteers why they signed up, to (re)discover their motivation to volunteer.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Despite this we have continued to meet regularly with the region growth network working to support growth on a local level and feeding into the national growth network, making plans, and collaborating with other regions where we can.

We continue with our plans into 2024 in the hope of building volunteer confidence in Girlguiding as a whole and growing our membership by continuing to provide opportunities to empower girls and help them grow in confidence, while making life easier for and valuing our volunteers.

The Finance and Risk Group have continued to monitor the finances of the region, meetings are held quarterly with additional ad hoc meetings when required. The risk registers are reviewed, and revisions made if considered necessary at every formal meeting. All our policies are up to date and a timetable for reviews prepared.

Sadly our new chair of finance and risk felt the role was not for her and resigned, we thank Lizzie for the time and effort she put into the role. The trustees have advertised for a new chair of finance and risk and will be interviewing in early 2024.

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

FINANCIAL REVIEW

The unrestricted funds increased by £66,911 and restricted funds decreased by £20,917 resulting in an overall increase in funds of £45,994. 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 was not significantly affected by the small decrease in income.

Property service charges have dropped significantly this year due to the sale of the freehold by our landlord, this led to a substantial refund from the previous agents who had been accumulating funds for the replacement of the heating system, work which is still outstanding.

We have received funding from the CMS fund to encourage girls aged 10-16 to join Girlguiding, we have been successful in promoting this fund and have opened 18 new units. Within this funding is an allowance for administration overheads, our success has meant we received a significant sum which was not anticipated in our budget.

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 £402,480 which the trustees consider to be sufficient.

NORTH EAST ENGLAND GUIDE ASSOCIATION

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

FUTURE PLANS

We enjoyed positive membership growth throughout 2023, the overall membership however dropped significantly when annual membership subscriptions were due, the drop was larger than predicted but the trustees are confident that we will continue to see year on year growth.

The current economic climate and the unexpected price increases experienced across the board have challenged our budgets and plans particularly in terms of international travel. The trustees feel we have the resources to be able to weather this inflationary period and have approved a budget which takes account of ever-increasing costs.

As previously reported the region office has been experiencing ongoing problems with the heating and ventilation system. Several meetings were held in the first half of 2023 and an agreement had almost been reached about replacing the system, however this came to a halt when the landlord sold the building. The new landlords have appointed new managing agents meaning the process has had to start from scratch again, we are confident however that a solution will be found in 2024. The cost of this work will be met from budget and reserves.

The trustees offer their thanks to Janet Cain and Diane Farrer whose terms of office came to an end with their roles as county commissioners, they were replaced on the board by Christine Mantle and Jess Redhead.

Our external trustee Karen Jamieson's term of office ends in 2024, the trustees are in the process of advertising for a new external trustee and interviews will be held in early 2024.

Signed on behalf of the Trustees



Linda Grant

[DATE] ~~22~~. 6. 2024
21st
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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 2023.

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

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 ICAEW, 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 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.

SC Foreman.

Simon Foreman FCA
On behalf of Xeinadin Audit Limited
Oak House
Bedale
DL8 1AQ

[DATE] 24/06/2024

NORTH EAST ENGLAND GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

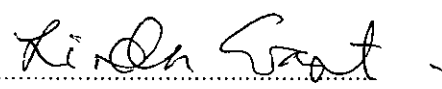
	<i>Notes</i>	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds 2023</i>	<i>Total funds 2022</i>
		<i>General £</i>	<i>Designated £</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:						
Donations and legacies	2	43,095	-	64,161	107,256	77,382
Charitable activities	3	398,260	-	-	398,260	212,955
Other trading activities	4	31,801	-	-	31,801	48,154
Investments	5	5,552	-	-	5,552	1,451
Total		478,708	-	64,161	542,869	339,942
Expenditure on:						
Raising funds	6	15,937	-	-	15,937	17,968
Charitable activities		395,860	-	85,078	480,938	260,894
Total		411,797	-	85,078	496,875	278,862
Net income / (expenditure)		66,911	-	(20,917)	45,994	61,080
Transfers between funds		-	-	-	-	-
Net movement in funds	7	66,911	-	(20,917)	45,994	61,080
Reconciliation of funds						
Total funds brought forward		664,506	-	65,432	729,938	668,858
Total funds carried forward		£ 731,417	£ -	£ 44,515	£ 775,932	£ 729,938

The notes on pages 15 to 25 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION
BALANCE SHEET AT 31 DECEMBER 2023

	<i>Notes</i>	<i>Total Funds 2023 £</i>	<i>Total Funds 2022 £</i>
Fixed assets			
Tangible assets	11	328,937	338,212
Total fixed assets		328,937	338,212
Current assets			
Stock		13,481	13,580
Debtors	12	71,668	15,042
Cash at bank and in hand		429,084	367,104
Total current assets		514,233	395,726
Liabilities			
Creditors: amounts falling due within one year	13	67,238	4,000
Net current assets		446,995	391,726
Total assets less current liabilities		775,932	729,938
Total net assets		£ 775,932	£ 729,938
The funds of the charity			
Restricted income funds	15	44,515	65,432
Unrestricted funds	16	731,417	664,506
Total charity funds		£ 775,932	£ 729,938

Approved and authorised for issue by the Board of Trustees on [DATE] 24 June 2024
and signed on its behalf by


.....
Linda Grant - Trustee


.....
Jan Ali - Trustee

The notes on pages 15 to 25 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<i>Notes</i>	<i>Total Funds 2023 £</i>	<i>Total Funds 2022 £</i>
Cash flows from operating activities			
Net cash provided by operating activities	19	60,710	64,733
<i>Cash flows from investing activities</i>			
Dividends, interest and rents from investments		5,552	1,451
Purchase of property, plant and equipment		(4,282)	(5,517)
Net cash provided by/(used in) investing activities		1,270	(4,066)
Change in cash and cash equivalents in the year		61,980	60,667
Cash and cash equivalents at the beginning of the reporting period		367,104	306,437
Cash and cash equivalents at the end of the reporting period		£ 429,084	£ 367,104

The notes on pages 15 to 25 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

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 2023 (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	-	33⅓% 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 2023 (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

	2023	2022
	£	£
Grants receivable from The Guide Association	54,822	76,687
Other grants received	51,388	-
Donations	1,046	695
	£ 107,256	£ 77,382

£64,161 of income from donations and legacies relates to restricted funds (2022: £75,525).

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Membership subscriptions	240,472	203,443
Income from regional events	144,042	5,390
Income from international trips	13,513	4,122
Buchanan grant	233	-
	£ 398,260	£ 212,955

No income from charitable activities relates to restricted funds (2022: £nil).

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Trading income	13,882	32,390
Hire of premises	360	535
Administration services	17,559	15,229
	£ 31,801	£ 48,154

5. INVESTMENTS

	2023	2022
	£	£
Bank interest receivable	5,552	1,451
	£ 5,552	£ 1,451

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

6. ANALYSIS OF RESOURCES EXPENDED	2023	2022
	£	£
<u>Raising funds</u>		
Trading expenditure	13,860	17,968
Publicity costs	2,077	-
	15,937	17,968
<u>Charitable activities</u>		
General training expenditure and support	4,066	14,484
Committee expenses	8,035	9,463
Staff costs	158,707	139,320
	170,808	163,267
Cost of Region events	143,757	26,321
Cost of international trips	13,859	-
Starting a New Unit grants	-	19
West Riding Masons Grant	20,803	-
Growing Guiding project	60,639	-
<u>Support and administration costs</u>		
Repairs and maintenance of property and equipment	2,860	2,425
Telephone	2,749	2,730
Insurance	2,178	2,724
Rates	2,855	2,560
Property service charges	2,532	24,452
Printing and stationery	768	300
Postage	3,660	23
Heat and light	4,111	5,499
Sundry expenses	2,574	2,698
Bank and salary bureau charges	12,576	1,954
Staff training	395	1,314
Hire of office equipment	769	802
Information and technology	13,994	6,553
Depreciation of leasehold property	10,127	10,127
Depreciation of office equipment	3,267	1,839
Depreciation of fixtures and fittings	163	163
Consultancy	1,364	1,006
	66,942	67,169
Governance costs		
Independent examiner's remuneration	1,842	1,878
Accountancy fees	2,288	2,240
	4,130	4,118
	480,938	260,894

£85,078 of expenditure on charitable activities relates to restricted funds (2022: £12,352).

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

7. NET INCOMING RESOURCES FOR THE YEAR	2023	2022
	£	£
This is stated after charging:		
Depreciation	13,557	12,129
Independent examiner's remuneration	1,842	1,878
Operating lease rentals – office equipment	769	802
	769	802

8. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees.

Travel expenses of £284 were reimbursed to three trustees in the year (2022: no expenses reimbursed).

9. EMPLOYEES	2023	2022
	No.	No.
The average monthly number of employees of North East England Guide Association during the year were as follows:		
Administrative staff	7	7
	7	7

	2023	2022
	£	£
Staff costs for above persons:		
Wages and salaries	143,751	128,753
Social security costs	6,817	5,322
Pension contributions to money purchase scheme	8,139	5,245
	£ 158,707	£ 139,320

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 £27,547 (2022: £34,313).

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 2023 (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 2023	506,365	41,594	66,774	614,733
Additions	-	4,282	-	4,282
At 31 December 2023	<u>506,365</u>	<u>45,876</u>	<u>66,774</u>	<u>619,015</u>
<u>Depreciation</u>				
At 1 January 2023	172,159	37,916	66,446	276,521
Charge for year	10,127	3,267	163	13,557
At 31 December 2023	<u>182,286</u>	<u>41,183</u>	<u>66,609</u>	<u>290,078</u>
<u>Net Book Value</u>				
At 31 December 2023	<u>£ 324,079</u>	<u>£ 4,693</u>	<u>£ 165</u>	<u>£ 328,937</u>
At 31 December 2022	<u>£ 334,206</u>	<u>£ 3,678</u>	<u>£ 328</u>	<u>£ 338,212</u>

All of the tangible fixed assets relate to unrestricted funds.

12. DEBTORS

	2023 £	2022 £
Trade debtors	19,590	381
Prepayments and accrued income	45,018	14,661
Other debtors	7,060	-
	<u>£ 71,668</u>	<u>£ 15,042</u>

All debtors relate to unrestricted funds.

13. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	67,238	4,000
	<u>£ 67,238</u>	<u>£ 4,000</u>

All creditors relate to unrestricted funds.

Deferred income: movement in year

Deferred income brought forward	-	1,072
Released in the year	-	(1,072)
Deferred in the year	61,927	-
	<u>£ 61,927</u>	<u>£ -</u>

Deferred income represents deposits received for various events due to be held during 2024.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	Total
	General	Designated	funds	funds
	2023	2023	2023	2023
	£	£	£	£
Tangible fixed assets	328,937	-	-	328,937
Current assets	469,718	-	44,515	514,233
Current liabilities	(67,238)	-	-	(67,238)
	<u>£ 731,417</u>	<u>£ -</u>	<u>£ 44,515</u>	<u>£ 775,932</u>
	Unrestricted funds		Restricted	Total
	General	Designated	funds	funds
	2022	2022	2022	2022
	£	£	£	£
Tangible fixed assets	338,212	-	-	338,212
Current assets	330,294	-	65,432	395,726
Current liabilities	(4,000)	-	-	(4,000)
	<u>£ 664,506</u>	<u>£ -</u>	<u>£ 65,432</u>	<u>£ 729,938</u>

15. RESTRICTED FUNDS

	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2023	£	£	£	2023
	£	£	£	£	£
International King George VI Fund	-	1,028	(1,028)	-	-
Peer Education	264	-	-	-	264
Generation Green	1,858	-	(1,858)	-	-
Access Grant	3,510	-	(750)	-	2,760
Subscriptions Grant	40,000	57,227	(60,639)	-	36,588
West Riding Masons Grant	19,800	5,906	(20,803)	-	4,903
	<u>£ 65,432</u>	<u>£ 64,161</u>	<u>£ (85,078)</u>	<u>£ -</u>	<u>£ 44,515</u>
	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2022	£	£	£	2022
	£	£	£	£	£
International King George VI Fund	354	782	(1,136)	-	-
Starting a New Unit grants	19	-	(19)	-	-
Peer Education	276	-	(12)	-	264
Diamond D of E Project grant	1,610	-	(1,610)	-	-
Generation Green	-	5,000	(3,142)	-	1,858
Unit Recovery Grant (CMC)	-	3,933	(3,933)	-	-
1st Response Grant	-	2,500	(2,500)	-	-
Access Grant	-	3,510	-	-	3,510
Subscriptions Grant	-	40,000	-	-	40,000
West Riding Masons Grant	-	19,800	-	-	19,800
	<u>£ 2,259</u>	<u>£ 75,525</u>	<u>£ (12,352)</u>	<u>£ -</u>	<u>£ 65,432</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

15. RESTRICTED FUNDS (continued)

International King George VI Fund

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

Peer Education

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

Generation Green

Grant to support adventure training for adults.

Access Grant

Grant to fund a BSL interpreter for a Guide in Bradford.

Subscriptions Grant

Grant to support units in financial hardship to pay their 2023 subscription invoice.

West Ridings Masons Grant

Grant to support Growth and Retention for Counties that fall in the old "West Riding of Yorkshire".

16. UNRESTRICTED FUNDS

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General fund	£ 664,506	£ 478,708	£ (411,797)	£ -	£ 731,417
	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
General fund	666,599	264,417	(266,510)	-	664,506

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (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 £7,673 (2022: £1,677) 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 (2022: £4,127), 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 2023 (CONTINUED)

18. OPERATING LEASE COMMITMENTS

As at 31 December 2023 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Operating leases which expire:		
Within one year	634	634
Between one and two years	106	634
Between two and five years	-	106
	<u>£ 740</u>	<u>£ 1,374</u>

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

	2023 £	2022 £
Net income for the reporting period	45,994	61,080
Adjustments for:		
Depreciation charges	13,557	12,129
Dividends, interest and rents from investments	(5,552)	(1,451)
Decrease/(increase) in stocks	99	(4,479)
Increase in debtors	(56,626)	(1,914)
Increase/(decrease) in creditors	63,238	(632)
Net cash provided by operating activities	<u>£ 60,710</u>	<u>£ 64,733</u>

Analysis of cash and cash equivalents

Cash at bank and in hand	429,084	367,104
Total cash and cash equivalents	<u>£ 429,084</u>	<u>£ 367,104</u>

Analysis of changes in net debt

	At 1 January 2023 £	Cash-flows £	At 31 December 2023 £
Cash	367,104	61,980	429,084
		61,980	
	<u>£ 367,104</u>	<u>£ 61,980</u>	<u>£ 429,084</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds</i>
	<i>General</i>	<i>Designated</i>	<i>funds</i>	<i>2022</i>
	£	£	£	£
Income and endowments from:				
Donations and legacies	1,857	-	75,525	77,382
Charitable activities	212,955	-	-	212,955
Other trading activities	48,154	-	-	48,154
Investments	1,451	-	-	1,451
Total	264,417	-	75,525	339,942
Expenditure on:				
Raising funds	17,968	-	-	17,968
Charitable activities	248,542	-	12,352	260,894
Total	266,510	-	12,352	278,862
Net (expenditure)/income	(2,093)	-	63,173	61,080
Transfers between funds	-	-	-	-
Net movement in funds	(2,093)	-	63,173	61,080
Reconciliation of funds				
Total funds brought forward	666,599	-	2,259	668,858
Total funds carried forward	£ 664,506	£ -	£ 65,432	£ 729,938

