

**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 2024

NORTH EAST ENGLAND GUIDE ASSOCIATION

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NORTH EAST ENGLAND GUIDE ASSOCIATION

OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY NUMBER 1000858

TRUSTEES

Chief Commissioner	Linda Grant to 13.07.2024 Wendy Howard from 13.07.2024
Deputy Chief Commissioner	Jan Ali to 13.07.2024 Alison Cunningham from 13.07.2024
County Commissioner representatives	Jessica Redhead Christine Mantle
Chair of Finance Group	Position Vacant
External Trustee	Karen Jamieson to 13.07.2024 Alison Austin from 13.07.2024
Other trustees	Hannah Cook Amy Solomons

OTHER OFFICERS

President	Angie Goddard
Vice Presidents	Brenda Parke Jenny Leach CBE Jo Taylor Julia Guest JP, DL Marjorie Sant Deceased Pat Jackson Pat Cliff JP
Chair of North East England Trefoil	Dianne Bollom to 17.06.2024 Lesley Howarth from 17.06.2024

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 2024**

BANKERS

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

INDEPENDENT EXAMINER

Xeinadin Audit Limited
4, Wharfe Mews
Cliffe Terrace
Wetherby
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 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2024. 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 website 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.

2024 has been a year of transition for the organisation as the chief commissioner team's term of office came to an end in July and a new team began their five-year term.

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, where necessary, a previous deputy chief commissioner. A new Chair of Finance is to be recruited and from July to December, this role has been held by the chief commissioner. External review of the accounts takes place annually.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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 (known as Lead Volunteers) and co-ordinators, 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 8,800 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. During this report period, more than 1,500 of our volunteers have accessed training led by region trainers in a mix of both on and off-line sessions. In addition, more than 2,000 volunteer attendances were recorded at training sessions organised at county level.

At region we continue to offer Safer Guiding training, specialist trainings such as walking qualifications and neurodiversity awareness sessions.

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 17.

RISK MANAGEMENT

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

OBJECTIVES AND ACTIVITIES

Statement of purpose – 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 2024

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 enabled our leaders to follow a programme of self-guided learning. The online programme has continued to develop throughout the year, and our leaders have been able to refresh their knowledge regularly.

Within region our training & development team has been proactive in identifying new sources of development training, particularly with that offered via the learning and development platform. This has enabled our leaders to broaden their skills and understanding of girls' SEND needs and changing social needs.

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

International experiences were undertaken in 2024 (Nepal, Interrailing in Europe and in Norway as participants of Roverway, a multi-nation event for more than 5,000 Scouts & Guides) and provided opportunities for our young members to meet members of international Guiding. The trip to Nepal saw a proportion of the contingent hospitalised for short periods. The rigorous pre-planning and training of our leaders meant the situation was well handled and upon their return, parents formally recorded their thanks for the care and compassion shown to our young members.

Planning continued for international trips in 2025 but Trustees took a decision to scale down trips in 2026 whilst our international travel policy was reviewed (in line with a national review) to ensure we delivered these experiences in an inclusive, equitable and sustainable way.

Our ICE (international community experience) for girls aged 11-14 offered a trip to Lorne (operated by Girlguiding Ulster) which gave girls a great experience of the opportunities available as they grow through Guiding.

The previously postponed mass participation event was put back on the agenda and planned for February 2026.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

The roles of our team of region international advisers came to an end in 2024, a transition through early 2025 will see a new team take on the planning of international experiences for our members.

The Duke of Edinburgh Award Scheme team held training and assessments for expeditions throughout 2024 to help girls work towards their awards. Whilst the number of awards during this year period has been lower than last year, DofE continues to be a key offer across the region. Our lead volunteers work hard to promote the opportunity, and our congratulations go to all those who have complete their awards.

In 2024, peer education continued to thrive in North East England. Peer-Ed provides opportunities for girls and young women aged 14-25 to undertake training, and lead fun and interactive sessions on important topics to our membership. We have supported peer education with weekend training sessions across the specialist topics across the programme.

2024 saw North East England's youth network team thrive. The team continue to develop events to bring our young people aged 14-30 together, to develop their skills and build confidence. They discuss issues important to young people and how to improve opportunities for girls' voices to be heard. A number of the team were involved in the interview process for the appointment of a new region chief commissioner. Our assistant chief commissioner continues to lead this strand of our activity.

July 2024 saw the handover of the region from the outgoing Chief's team to the new team. The formal event, attended by county commissioners, lead volunteers, region staff and Trustees and the Trustees record their formal thanks to the outgoing team for all their hard work during their 5 years of office.

As a year of transition, 2024 was somewhat of a fallow year for major events in the region. The incoming team have worked hard to move around the region, to be visible at county events and introduce themselves to as many of our young members as possible.

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

We have actively engaged in supporting national initiatives such as ‘Volunteers Week’ and Girlguiding Celebrates event, a ‘red carpet’ event at the Odeon Cinema in Leicester Square, London.

Regional recipients of Laurel and Queen's Guide Awards, along with selected volunteers nominated by the peers or parents were invited to join the Chief Guide's team and others at a private event in London. This annual event is regarded as the flagship of celebratory events across the organisation.

Other than the outgoing region chief's handover event there was no formal region thanks and recognition event in 2024 although the chief's team attended a number across the counties.

The incoming chief's team has committed to investing in our volunteers and will continue to explore how recognition can be given.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

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 support counties and commissioners to develop growth plans and help with recruitment of new volunteers.

In September 2024, all county commissioners, in addition to Country and Region chief commissioners, and region managers were invited to attend the national Leading Together conference. Led by Girlguiding UK, this was an opportunity to understand and collaborate on new ideas for developing our organisations across all levels, evaluate how growth campaigns might be focussed and development opportunities for existing members be presented.

The region's growth network has continued to meet and work together to share ideas and best practice. Collaboration with other regions (utilising resources developed and tested elsewhere) has proved helpful. Our growth plans will continue to feed into the national programme.

After a challenging 2023 (with Girlguiding UK making difficult decisions which shook member confidence) we continued to support our members in rebuilding confidence in the organisation as a whole, continuing to provide opportunities to empower girls and help them grow in confidence, while making life easier for and valuing our volunteers.

Girlguiding HQ dispersed substantial funding from the sale of one of the Training and Activity Centres (TACS) across countries and regions to provide 'Adventure Funding' to support all members being able to access experiences outside the meeting place.

Indirect grant funding from Government (via Girlguiding HQ) has allowed us to provide further support for guiding in particular areas of the region – either to grow numbers in existing units, or open new units. Specifically aimed at our two older sections (Guides and Rangers) and to increase numbers and experiences.

Both funding agreements have allowed us to offset staff costs against the funds, for time spent administering grant monies.

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.

The intention to recruit a new chair of finance in the early part of the year did not materialise. This will be a particular focus for 2025.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

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

The policies and procedures of Girlguiding set out very clearly how all areas of Girlguiding will operate; the same policies and procedures relate through all levels of guiding. The organisation's Volunteer Code of Conduct binds all our adult volunteers to following the policies and procedures.

We have an appointed Lead Volunteer for inclusion who is available to support our volunteers who have questions or concerns. We will work to extend this lead volunteer role to a team to ensure we can reach more volunteers with additional support.

We have benefitted from grant funding from Girlguiding, using monies to support young and adult members to access Guiding. When we talk about diversity and inclusion, we are providing support beyond the recognised protected characteristic groups and are supporting equity not just equality.

Furthermore, NEE has hosted, on behalf of our national organisation, a pilot project to reach marginalised young women and provide them with Guiding experiences. This has delivered in one of the most culturally diverse areas of the region, reaching more than 50 girls who would not normally have access to activities the majority of our membership accept as 'the norm'. The project will conclude in March 2025.

FINANCIAL REVIEW

The unrestricted funds increased by £105,543 and restricted funds increased by £14,798 resulting in an overall increase in funds of £120,341. 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.

We have received funding from the Department of culture Media and sport (DCMS) fund to encourage girls aged 10-14 to join Girlguiding, we have been successful in promoting this fund and have opened 11 new units and awarded top up grants to a further 22 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 £519,140 which the trustees consider to be sufficient.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

FUTURE PLANS

After the positive membership growth of the previous year, 2024 finished with a relatively stable level of membership, slightly higher (+300) members than at the same time in 2023. Any negative impact on numbers is risk to our income as annual subscriptions for individual members is our primary source of income. The finance group, supported by our regional finance manager, will continue to monitor numbers and provide financial forecasts based on membership.

Income from subscriptions is received via Girlguiding HQ in the second quarter of our financial year. It should be noted now that a new subscriptions model is being prepared at Girlguiding UK which may have a negative impact on some units being able to meet their subscriptions invoice. Changes will not come into play until 2027 but we need to consider the potential financial implications from the earliest opportunity.

The current economic climate and the price increases experienced across the board continue to challenge our budgets. Prudent financial management is demonstrated by our team and our resources are protected by their work.

The trustees feel we have the resources to be able to continue to meet our objectives and have approved a budget which takes account of the increased operating costs.

Following a protracted negotiation, the installation of a more effective and efficient heating and ventilation system has now been scheduled. It is expected that the costs will be lower than originally anticipated. The newly appointed managing agents have amended their charging structure which has also had a positive impact on our finances.

There will be some remedial works required in 2025 following the installation of the new heating and ventilation system. The costs will come from funding reserves previously allocated to this scope of work.

Following an open appointment for a new external trustee, Alison Austin was appointed to the Trustees group. Alison brings a wealth of experience in organisational change, systems and process to our team.

Signed on behalf of the Trustees

Wendy Howard

22 October 2025

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 2024.

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.

Alexandra Hazlerigg BA (Hons) ACA
For and on behalf of Xeinadin Audit Limited
4, Wharfe Mews
Cliffe Terrace
Wetherby
LS22 6LX

22 October 2025

NORTH EAST ENGLAND GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<i>Notes</i>	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds 2024</i>	<i>Total funds 2023</i>
		<i>General</i>	<i>Designated</i>	<i>funds</i>	<i>2024</i>	<i>2023</i>
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	131,069	-	42,092	173,161	107,256
Charitable activities	3	381,260	-	-	381,260	398,260
Other trading activities	4	61,436	-	-	61,436	31,801
Investments	5	11,806	-	-	11,806	5,552
Total		585,571	-	42,092	627,663	542,869
Expenditure on:						
Raising funds	6	17,928	-	-	17,928	15,937
Charitable activities		462,100	-	27,294	489,394	480,938
Total		480,028	-	27,294	507,322	496,875
Net income		105,543	-	14,798	120,341	45,994
Transfers between funds		-	-	-	-	-
Net movement in funds	7	105,543	-	14,798	120,341	45,994
Reconciliation of funds						
Total funds brought forward		731,417	-	44,515	775,932	729,938
Total funds carried forward		£ 836,960	£ -	£ 59,313	£ 896,273	£ 775,932

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

NORTH EAST ENGLAND GUIDE ASSOCIATION

BALANCE SHEET AT 31 DECEMBER 2024

	<i>Notes</i>	<i>Total Funds 2024 £</i>	<i>Total Funds 2023 £</i>
Fixed assets			
Tangible assets	11	317,820	328,937
Total fixed assets		317,820	328,937
Current assets			
Stock		10,354	13,481
Debtors	12	49,239	71,668
Cash at bank and in hand		581,088	429,084
Total current assets		640,681	514,233
Liabilities			
Creditors: amounts falling due within one year	13	62,228	67,238
Net current assets		578,453	446,995
Total assets less current liabilities		896,273	775,932
Total net assets		£ 896,273	£ 775,932
The funds of the charity			
Restricted income funds	15	59,313	44,515
Unrestricted funds	16	836,960	731,417
Total charity funds		£ 896,273	£ 775,932

Approved and authorised for issue by the Board of Trustees on 22 October 2025
and signed on its behalf by

.....
Wendy Howard - 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 2024**

	<i>Notes</i>	<i>Total Funds 2024 £</i>	<i>Total Funds 2023 £</i>
Cash flows from operating activities			
Net cash provided by operating activities	19	143,862	60,710
<i>Cash flows from investing activities</i>			
Dividends, interest and rents from investments		11,806	5,552
Purchase of property, plant and equipment		(3,664)	(4,282)
Net cash provided by investing activities		8,142	1,270
Change in cash and cash equivalents in the year		152,004	61,980
Cash and cash equivalents at the beginning of the reporting period		429,084	367,104
Cash and cash equivalents at the end of the reporting period		£ 581,088	£ 429,084

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 2024

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 2024 (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 2024 (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	2024 £	2023 £
Grants receivable from The Guide Association	172,240	54,822
Other grants received	-	51,388
Donations	921	1,046
	<u>£ 173,161</u>	<u>£ 107,256</u>

£42,092 of income from donations and legacies relates to restricted funds (2023: £64,161).

3. CHARITABLE ACTIVITIES	2024 £	2023 £
Membership subscriptions	266,321	240,472
Income from regional events	12,360	144,042
Income from international trips	102,379	13,513
Buchanan grant	200	233
	<u>£ 381,260</u>	<u>£ 398,260</u>

No income from charitable activities relates to restricted funds (2023: £nil).

4. OTHER TRADING ACTIVITIES	2024 £	2023 £
Trading income	41,245	13,882
Hire of premises	300	360
Administration services	19,891	17,559
	<u>£ 61,436</u>	<u>£ 31,801</u>

5. INVESTMENTS	2024 £	2023 £
Bank interest receivable	11,806	5,552
	<u>£ 11,806</u>	<u>£ 5,552</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

6. ANALYSIS OF RESOURCES EXPENDED	2024	2023
	£	£
<u>Raising funds</u>		
Trading expenditure	17,905	13,860
Publicity costs	23	2,077
	17,928	15,937
<u>Charitable activities</u>		
General training expenditure and support	4,501	4,066
Committee expenses	14,314	8,035
Staff costs	168,044	158,707
	186,859	170,808
Cost of Region events	40,348	143,757
Cost of international trips	102,962	13,859
West Riding Masons Grant	-	20,803
Growing Guiding project	103,290	60,639
Support and administration costs		
Repairs and maintenance of property and equipment	3,273	2,860
Telephone	2,540	2,749
Insurance	3,755	2,178
Rates	1,827	2,855
Property service charges	2,312	2,532
Printing and stationery	688	768
Postage	(50)	3,660
Heat and light	4,111	4,111
Sundry expenses	2,520	2,574
Bank and salary bureau charges	1,636	12,576
Staff training	861	395
Hire of office equipment	844	769
Information and technology	9,747	13,994
Depreciation of leasehold property	10,127	10,127
Depreciation of office equipment	4,489	3,267
Depreciation of fixtures and fittings	165	163
Consultancy	2,180	1,364
	51,025	66,942
Governance costs		
Independent examiner's remuneration	2,502	1,842
Accountancy fees	2,408	2,288
	4,910	4,130
	489,394	480,938

£27,294 of expenditure on charitable activities relates to restricted funds (2023: £85,078).

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

7. NET INCOMING RESOURCES FOR THE YEAR	2024	2023
	£	£
This is stated after charging:		
Depreciation	14,781	13,557
Independent examiner's remuneration	2,502	1,842
Operating lease rentals – office equipment	844	769
	844	769

8. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees.

Travel expenses of £220 were reimbursed to four trustees in the year (2023: £284 to three trustees).

9. EMPLOYEES	2024	2023
	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

	2024	2023
	£	£
Staff costs for above persons:		
Wages and salaries	151,700	143,751
Social security costs	7,876	6,817
Pension contributions to money purchase scheme	8,468	8,139
	£ 168,044	£ 158,707

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 £33,065 (2023: £27,547).

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 2024 (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 2024	506,365	45,876	66,774	619,015
Additions	-	3,664	-	3,664
At 31 December 2024	<u>506,365</u>	<u>49,540</u>	<u>66,774</u>	<u>622,679</u>
<u>Depreciation</u>				
At 1 January 2024	182,286	41,183	66,609	290,078
Charge for year	10,127	4,489	165	14,781
At 31 December 2024	<u>192,413</u>	<u>45,672</u>	<u>66,774</u>	<u>304,859</u>
<u>Net Book Value</u>				
At 31 December 2024	<u>£ 313,952</u>	<u>£ 3,868</u>	<u>£ -</u>	<u>£ 317,820</u>
At 31 December 2023	<u>£ 324,079</u>	<u>£ 4,693</u>	<u>£ 165</u>	<u>£ 328,937</u>

All of the tangible fixed assets relate to unrestricted funds.

12. DEBTORS

	2024 £	2023 £
Trade debtors	13,223	19,590
Prepayments and accrued income	29,177	45,018
Other debtors	6,839	7,060
	<u>£ 49,239</u>	<u>£ 71,668</u>

All debtors relate to unrestricted funds.

13. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	62,228	67,238
	<u>£ 62,228</u>	<u>£ 67,238</u>

All creditors relate to unrestricted funds.

Deferred income: movement in year

	2024 £	2023 £
Deferred income brought forward	61,927	-
Released in the year	(61,927)	-
Deferred in the year	55,069	61,927
	<u>£ 55,069</u>	<u>£ 61,927</u>

Deferred income represents deposits received for various events due to be held during 2025.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	<i>Total</i>
	General	Designated	funds	<i>funds</i>
	2024	2024	2024	2024
	£	£	£	£
Tangible fixed assets	317,820	-	-	317,820
Current assets	581,368	-	59,313	640,681
Current liabilities	(62,228)	-	-	(62,228)
	<u>£ 836,960</u>	<u>£ -</u>	<u>£ 59,313</u>	<u>£ 896,273</u>
	Unrestricted funds		Restricted	<i>Total</i>
	General	Designated	funds	<i>funds</i>
	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>

15. RESTRICTED FUNDS

	At 1	Incoming	Resources	Transfers	At 31
	January				resources
	2024	£	£	£	2024
	£	£	£	£	£
International King George VI Fund	-	879	(879)	-	-
Peer Education	264	-	-	-	264
Access Grant	2,760	-	(1,200)	-	1,560
Subscriptions Grant	36,588	41,213	(25,215)	-	52,586
West Riding Masons Grant	4,903	-	-	-	4,903
	<u>£ 44,515</u>	<u>£ 42,092</u>	<u>£ (27,294)</u>	<u>£ -</u>	<u>£ 59,313</u>
	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>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (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 2024 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General fund	£ 731,417	£ 585,571	£ (480,028)	£ -	£ 836,960
	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General fund	664,506	478,708	(411,797)	-	731,417

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (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 £8,010 (2023: £7,673) 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.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

18. OPERATING LEASE COMMITMENTS

As at 31 December 2024 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Operating leases which expire:		
Within one year	106	634
Between one and two years	-	106
	<u>£ 106</u>	<u>£ 740</u>

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

	2024 £	2023 £
Net income for the reporting period	120,341	45,994
Adjustments for:		
Depreciation charges	14,781	13,557
Dividends, interest and rents from investments	(11,806)	(5,552)
Decrease in stocks	3,127	99
Decrease/(increase) in debtors	22,429	(56,626)
(Decrease)/increase in creditors	(5,010)	63,238
Net cash provided by operating activities	<u>£ 143,862</u>	<u>£ 60,710</u>

Analysis of cash and cash equivalents

Cash at bank and in hand	581,088	429,084
Total cash and cash equivalents	<u>£ 581,088</u>	<u>£ 429,084</u>

Analysis of changes in net debt

	At 1 January 2024 £	Cash-flows £	At 31 December 2024 £
Cash	429,084	152,004	581,088
		152,004	
	<u>£ 429,084</u>	<u>£ 152,004</u>	<u>£ 581,088</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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>2023</i>
	£	£	£	£
Income and endowments from:				
Donations and legacies	43,095	-	64,161	107,256
Charitable activities	398,260	-	-	398,260
Other trading activities	31,801	-	-	31,801
Investments	5,552	-	-	5,552
Total	478,708	-	64,161	542,869
Expenditure on:				
Raising funds	15,937	-	-	15,937
Charitable activities	395,860	-	85,078	480,938
Total	411,797	-	85,078	496,875
Net income/(expenditure)	66,911	-	(20,917)	45,994
Transfers between funds	-	-	-	-
Net movement in funds	66,911	-	(20,917)	45,994
Reconciliation of funds				
Total funds brought forward	664,506	-	65,432	729,938
Total funds carried forward	£ 731,417	£ -	£ 44,515	£ 775,932