

Charity registration number 308309

**GUIDE ASSOCIATION BUCKINGHAMSHIRE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms R Bowles Ms JI Freeman Ms K Berryman Ms J Smith Ms J Bryce Ms J Loach Ms G MacKenzie Ms K Evans Ms S Berry Ms L Ford Ms K Hissey Ms T MacDonald	(Appointed 7 May 2024) (Appointed 5 September 2024) (Appointed 5 September 2024) (Appointed 5 September 2024) (Appointed 5 September 2024) (Appointed 17 April 2024) (Appointed 1 August 2023)  (Appointed 25 July 2022) (Appointed 25 July 2022)
<b>Charity number</b>	308309	
<b>Principal address</b>	3 Walton Terrace Walton Street Aylesbury Buckinghamshire HP21 7QY	
<b>Independent examiner</b>	Azets Audit Services Suites B&D Burnham Yard Beaconsfield Bucks HP9 2JH	

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# GUIDE ASSOCIATION BUCKINGHAMSHIRE

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# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## TRUSTEE'S REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Royal Charter, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

#### **Objectives and activities**

The Charity's primary objective is to promote Guiding for girls and young women within the county of Buckinghamshire and the Milton Keynes Unitary Authority. The policies adopted in furtherance of these objects are disclosed in the Notes to the accounts and there has been no change in these during the year.

#### **Public Benefit**

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Fundraising**

We have not used any professional fundraisers to carry out any fundraising activities in the year.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## TRUSTEE'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Achievements and performance**

Whilst the impact of the pandemic has continued to impact us as an organisation, we were keen to assist our members to get back to the pre-pandemic state. With this in mind we as a county team have planned and delivered a series of activities to promote a sense of the Girlguiding Buckinghamshire community and support for our members to feel recognised and appreciated again.

During this year we were delighted to provide an adult leader's international trip to Our Chalet in Switzerland, changed from a previously planned girl's trip due to ongoing travel restrictions. This trip enabled the 16 participants to challenge themselves in a variety of physical and team activities whilst making new, and hopefully lifelong, friendships through the international Girlguiding network.

This year also saw the return of our bi-yearly award afternoon tea and evening celebration events – our opportunity to gather together and thank our volunteers who had received our service and other Girlguiding recognition awards during the year. One of these also saw the visit from the Chief Commissioner (later to be appointed Chief Guide too!). Both were well received by those invited with new and old friendships developed and nurtured. All adult members received a thank you badge from our joint county commissioners too.

Other significant events included

- Our successful "Bucks Big Day Out" in early of October 2022, where an impressive 1,700 girls and adult volunteers experienced the thrills of Legoland or Gulliver's Land.
- Our "Welcome Back to Bucks" event in mid-October 2022 offering members a series of training and activities to provide them with new ideas and to promote and offer a safe environment for new opportunities to our girls.
- Our first Competition Hike since the pandemic took place in May 2023. Numerous Brownies, Guides, Rangers and Adults formed teams to compete against each other to follow route over a choice of distances using a map and compass in the quickest time possible.
- Our final Banner event, also in May 2023. All the County Banners made one last trip to RAF Halton to be displayed in their glory in this way. Trustees made the decision that this event should to be replaced in the future years with an activity designed to appeal more to our current Girlguiding Buckinghamshire membership.

We also supported local teams with the provision of promotional materials and as a county team attended the Buckinghamshire County Show to promote the wonders of Girlguiding as we, like many organisations, recognised that many families and girls had lost contact with or forgotten about what we had to offer following for some the social isolation impact of the pandemic. We were able to highlight through our continued grants and funds how we could also provide support to those who may have still been disadvantaged by this pandemic to experience the opportunities that our organisation could offer both girls and adults alike.

The refurbishment plan for the Ellesborough Guide Centre continued with smaller works being identified and undertaken during the year, along with planning. In March 2023, the county received a substantial legacy set out in the will of Margaret Search of Chalfont St Peter. Margaret was a member of Girlguiding in Burnham Beeches Division for many years. She was regularly responsible for the ceremonial side of the Banner Service and gained a National Good Service award in 1988.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Financial review

The Charity's total funds at 31 March 2023 were £1,346,000 (2022 £898,000). The £448,000 movement reflects an increase in cash and investments of £458,000, an increase in debtors of £10,000 and an increase in creditors of £24,000.

The Charity received a generous legacy of £442,000 from Margaret Search in March 2023. Deposits paid out for future international trips increased by £5,000 and £5,000 of costs for the Ellesborough Development project are being held in the balance sheet until completion. Monies received in advance for international trips due to take place in future years increased from £15,000 to £34,000 and the audit fee accrual increased by £5,000.

Income in the year totalled £592,000 (2021: £194,000) representing a £398,000 increase on the prior year. This was due to the £442,000 legacy from Margaret Search, in contrast to legacies and grants of £59,000 received in the prior year which were not repeated and the countywide trip to Legoland and Gulliver's Land in 2023 which yielded £28,000 of revenue. Membership subscriptions were £52,000 compared to £34,000 in 2022, reflecting the increase in numbers and activity following the covid restrictions.

Expenditure in the year totalled £144,000 (2022: £176,000) representing a £32,000 decrease on the prior year. This is mainly due to a decrease in costs of international trips. Refunds for cancelled trips of £38,000 were made in 2022 and not repeated in 2023. Hardship grants made in 2023 were £2,000 compared to £3,000 in 2022. Travel grants to adults and girls were £2,000, an increase from £zero in 2022 reflecting the restart of international travel and UK overnight trips.

Restricted funds remained steady at £139,000 (2022 - £139,000) with interest income offsetting grant payments (£3,000 each). Designated funds were £905,000 compared to £475,000 in 2022, a movement of £430,000. This is principally the £442,000 legacy from Margaret Search Legacy received in March 2023 offset by early spending on the Ellesborough refurbishment of £12,000.

#### Reserves Policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to two years expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Two years expenditure is approximately £190,000, whilst reserves at 31 March 2023 are £302,980. This level of reserves has been maintained through the year. As such, the charity has maintained reserves in accordance with the reserves policy throughout the year to 31 March 2023.

The unrestricted funds are held with considerable headroom compared to the policy at 31 March 2023. The Trustees intention is to hold these additional funds to cover any costs related to the planned Ellesborough Development that are in excess of the designated and restricted funds held for this project. In addition, the Trustees are mindful that during the Covid-19 pandemic, the Charity supported units with ongoing costs whilst itself not receiving the usual level of subscription income. As a result, the Charity holds reserves sufficient to cover these additional costs should there be a similar event in the future.

The Charity prepares budgets annually which are approved by the Board. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned surpluses or deficits do not arise.

#### Going Concern

Trustees are responsible for ensuring the Charity remains a going concern and with this in mind have prepared a five year plan to evaluate risks and to make the way forward clear to all concerned taking into account the ongoing pandemic. This will be reviewed on an annual basis and amended where necessary. A full risk register has also been completed and can be updated as needed if things change in any significant way.

#### Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Structure, governance and management

The Trustees are voting members of the County Executive Committee. An up to date list can be obtained from the County Treasurer and/or the County Office.

#### Trustees

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms W Buckley	(Resigned 25 October 2022)
Ms R Bowles	
Ms S Beales	(Resigned 28 July 2023)
Ms EJ Hallows	(Resigned 21 December 2022)
Ms K Johnson	(Resigned 31 January 2023)
Ms N Dolan	(Resigned 1 June 2022)
Ms JI Freeman	
Ms K Berryman	(Appointed 7 May 2024)
Ms J Smith	(Appointed 5 September 2024)
Ms J Bryce	(Appointed 5 September 2024)
Ms J Loach	(Appointed 5 September 2024)
Ms G MacKenzie	(Appointed 5 September 2024)
Ms K Evans	(Appointed 17 April 2024)
Ms S Berry	(Appointed 1 August 2023)
Ms L Ford	
Ms K Hissey	(Appointed 25 July 2022)
Ms T MacDonald	(Appointed 25 July 2022)
Ms G Lawrence	(Resigned 4 October 2023)

None of the Trustees has any beneficial interest in the charity.

The Trustee's report was approved by the Board of Trustees.

*K. E. Berryman*

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Ms K Berryman

**Trustee**

Date: 28/01/2025 .....

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GUIDE ASSOCIATION BUCKINGHAMSHIRE

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I report to the Trustees on my examination of the financial statements of Guide Association Buckinghamshire (the Charity) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheets, and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

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

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

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

Save that due to exceptional circumstances the return and accounts were not made on time, 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 financial statements to be reached.

*Christopher Nisbet*

Mr C J Nisbet FCA  
Azets Audit Services

Burnham Yard  
London End  
Beaconsfield

# **GUIDE ASSOCIATION BUCKINGHAMSHIRE**

## **INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GUIDE ASSOCIATION BUCKINGHAMSHIRE**

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Buckinghamshire

HP9 2JH

United Kingdom

Dated: <sup>28/01/2025</sup> .....

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>									
Donations and legacies	3	3,334	444,323	-	447,657	8,009	37,585	9,616	55,210
Charitable activities	4	99,966	11,236	15,073	126,275	47,613	4,917	84,269	136,799
Investments	5	5,901	1,625	1,373	8,899	127	37	34	198
Other income	6	-	8,693	-	8,693	15	1,481	-	1,496
<b>Total income</b>		<b>109,201</b>	<b>465,877</b>	<b>16,446</b>	<b>591,524</b>	<b>55,764</b>	<b>44,020</b>	<b>93,919</b>	<b>193,703</b>
<b><u>Expenditure on:</u></b>									
Charitable activities	7	89,852	36,447	17,223	143,522	98,653	31,718	45,776	176,147
Gross transfers between funds		-	-	-	-	(44,899)	100,454	(55,555)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>19,349</b>	<b>429,430</b>	<b>(777)</b>	<b>448,002</b>	<b>(87,788)</b>	<b>112,756</b>	<b>(7,412)</b>	<b>17,556</b>
Fund balances at 1 April 2022		283,631	475,276	139,512	898,419	371,419	362,520	146,924	880,863
<b>Fund balances at 31 March 2023</b>		<b>302,980</b>	<b>904,706</b>	<b>138,735</b>	<b>1,346,421</b>	<b>283,631</b>	<b>475,276</b>	<b>139,512</b>	<b>898,419</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

All income and expenditure derive from continuing activities.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		366,475		362,520
<b>Current assets</b>					
Stocks	13	1,241		613	
Debtors	14	12,535		3,035	
Investments	15	473,540		451,581	
Cash at bank and in hand		538,604		102,730	
		<u>1,025,920</u>		<u>557,959</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(45,974)</u>		<u>(22,060)</u>	
Net current assets			979,946		535,899
<b>Total assets less current liabilities</b>			<u>1,346,421</u>		<u>898,419</u>
<b>Income funds</b>					
Restricted funds	17		138,735		139,512
Unrestricted funds			1,207,686		758,907
			<u>1,346,421</u>		<u>898,419</u>

The financial statements were approved by the Trustees on 28/01/2025 .....

*K. E. Berryman*

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Ms K Berryman  
Trustee

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Guide Association Buckinghamshire is a Charity formed by Royal Charter and its principal address is 3 Walton Terrace, Walton Street, Aylesbury Buckinghamshire HP21 7QY.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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: 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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the governance of the Charity and are primarily associated with compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grant being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as commitment but not accrued as expenditure.

All resources expended are inclusive of irrecoverable VAT.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Due to the restrictive covenants put in place on the purchase of the freehold property from the Chequers Estate, the Trustees consider it appropriate to discount the insurance rebuilding valuation as the fair value of the freehold land and building. This valuation has not been subjected to depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	5 years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances are measured at transaction price less any provision for impairment. Loans receivable are measured initially at fair value, net of transaction costs and are subsequently carried at amortised costs using the effective interest method, less any provision for impairment.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	3,334	2,074	5,408	499	7,409	-	7,908
Legacies receivable	-	442,249	442,249	-	16,809	-	16,809
Grant income	-	-	-	7,510	13,367	9,616	30,493
	<u>3,334</u>	<u>444,323</u>	<u>447,657</u>	<u>8,009</u>	<u>37,585</u>	<u>9,616</u>	<u>55,210</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Income from charitable activities

	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2023	Total 2022
	2023	2023	2023	2023		
	£	£	£	£	£	£
Subscriptions received	51,278	-	-	-	51,278	34,098
Bucks Day Out	28,942	-	-	-	28,942	-
Other charitable activity income	19,746	-	-	-	19,746	13,515
Grant Income	-	-	-	-	-	42,500
Charitable rental income	-	11,236	-	-	11,236	4,917
Other income	-	-	13,510	1,563	15,073	41,769
	<u>99,966</u>	<u>11,236</u>	<u>13,510</u>	<u>1,563</u>	<u>126,275</u>	<u>136,799</u>
<b>Analysis by fund type</b>						
Unrestricted funds - general	99,966	-	-	-	99,966	47,613
Unrestricted funds - designated	-	11,236	-	-	11,236	4,917
Restricted funds	-	-	13,510	1,563	15,073	84,269
	<u>99,966</u>	<u>11,236</u>	<u>13,510</u>	<u>1,563</u>	<u>126,275</u>	<u>136,799</u>
<b>Grant Income</b>						
John Apthorp Charity	-	-	-	-	-	25,000
Girlguiding Anglia	-	-	-	-	-	15,000
The Anson Charitable Trust	-	-	-	-	-	2,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,500</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Income from charitable activities

(Continued)

For the year ended 31 March 2022

	County £	Ellesborough Maintenance £	Ellesborough Development £	International £	Outdoor Activities £	Total 2022 £
Subscriptions received	34,098	-	-	-	-	34,098
Other charitable activity income	13,515	-	-	-	-	13,515
Grant Income	-	-	42,500	-	-	42,500
Charitable rental income	-	4,917	-	-	-	4,917
Other income	-	-	-	41,324	445	41,769
	<u>47,613</u>	<u>4,917</u>	<u>42,500</u>	<u>41,324</u>	<u>445</u>	<u>136,799</u>
<b>Analysis by fund type</b>						
Unrestricted funds - general	47,613	-	-	-	-	47,613
Unrestricted funds - designated	-	4,917	-	-	-	4,917
Restricted funds	-	-	42,500	41,324	445	84,269
	<u>47,613</u>	<u>4,917</u>	<u>42,500</u>	<u>41,324</u>	<u>445</u>	<u>136,799</u>
<b>Grant Income</b>						
John Apthorp Charity	-	-	25,000	-	-	25,000
Girlguiding Anglia	-	-	15,000	-	-	15,000
The Anson Charitable Trust	-	-	2,500	-	-	2,500
	<u>-</u>	<u>-</u>	<u>42,500</u>	<u>-</u>	<u>-</u>	<u>42,500</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from unlisted investments	5,559	1,625	1,360	8,544	127	34	32	194
Interest receivable	342	-	13	355	-	3	-	3
	<u>5,901</u>	<u>1,625</u>	<u>1,373</u>	<u>8,899</u>	<u>127</u>	<u>37</u>	<u>32</u>	<u>197</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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**6 Other income**

	Unrestricted funds designated 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Other Income	8,693	15	1,481	1,496

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

	County	Ellesborough	Ellesborough	International	Outdoor	Total	Total
	Maintenance	Maintenance	Development		Activities	2023	2022
	2023	2023	2023	2023	2023		
	£	£	£	£	£	£	£
Depreciation and impairment	-	989	-	-	-	989	-
Charitable expenditure	85,052	15,412	19,371	13,242	1,050	134,127	167,967
	<u>85,052</u>	<u>16,401</u>	<u>19,371</u>	<u>13,242</u>	<u>1,050</u>	<u>135,116</u>	<u>167,967</u>
Grant funding of activities (see note 8)	3,606	-	-	-	-	3,606	3,680
Share of governance costs (see note 9)	4,800	-	-	-	-	4,800	4,500
	<u>93,458</u>	<u>16,401</u>	<u>19,371</u>	<u>13,242</u>	<u>1,050</u>	<u>143,522</u>	<u>176,147</u>
<b>Analysis by fund type</b>							
Unrestricted funds - general	89,852	-	-	-	-	89,852	98,653
Unrestricted funds - designated	675	16,401	19,371	-	-	36,447	31,718
Restricted funds	2,931	-	-	13,242	1,050	17,223	45,776
	<u>93,458</u>	<u>16,401</u>	<u>19,371</u>	<u>13,242</u>	<u>1,050</u>	<u>143,522</u>	<u>176,147</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

(Continued)

For the year ended 31 March 2022

	County	Ellesborough Maintenance	Ellesborough Development	International	Outdoor Activities	Total 2022
	£	£	£	£	£	£
Charitable expenditure	94,153	17,565	14,153	41,927	169	167,967
Grant funding of activities (see note 8)	3,680	-	-	-	-	3,680
Share of governance costs (see note 9)	4,500	-	-	-	-	4,500
	<u>102,333</u>	<u>17,565</u>	<u>14,153</u>	<u>41,927</u>	<u>169</u>	<u>176,147</u>
<b>Analysis by fund type</b>						
Unrestricted funds - general	98,653	-	-	-	-	98,653
Unrestricted funds - designated	-	17,565	14,153	-	-	31,718
Restricted funds	3,680	-	-	41,927	169	45,776
	<u>102,333</u>	<u>17,565</u>	<u>14,153</u>	<u>41,927</u>	<u>169</u>	<u>176,147</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 8 Grants payable

	County 2023 £	County 2022 £
Grants to individuals	3,606	3,680
	<u>3,606</u>	<u>3,680</u>

-

### 9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent Examiner Fee	-	4,800	4,800	4,500
	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>4,500</u>

### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

	2023 Number	2022 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 12 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	362,520	-	362,520
Additions	-	4,944	4,944
	<u>362,520</u>	<u>4,944</u>	<u>367,464</u>
At 31 March 2023	362,520	4,944	367,464
	<u>362,520</u>	<u>4,944</u>	<u>367,464</u>
<b>Depreciation and impairment</b>			
Depreciation charged in the year	-	989	989
	<u>-</u>	<u>989</u>	<u>989</u>
At 31 March 2023	-	989	989
	<u>-</u>	<u>989</u>	<u>989</u>
<b>Carrying amount</b>			
At 31 March 2023	362,520	3,955	366,475
	<u>362,520</u>	<u>3,955</u>	<u>366,475</u>
At 31 March 2022	362,520	-	362,520
	<u>362,520</u>	<u>-</u>	<u>362,520</u>

### 13 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	1,241	613
	<u>1,241</u>	<u>613</u>

### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	12,535	3,035
	<u>12,535</u>	<u>3,035</u>

### 15 Current asset investments

	2023	2022
	£	£
Unlisted investments	473,540	451,581
	<u>473,540</u>	<u>451,581</u>

### 16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Payments received on account	36,674	17,560
Accruals and deferred income	9,300	4,500
	<u>45,974</u>	<u>22,060</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Reclassification £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Outdoor Activities	-	445	(169)	10,798	11,074	1,589	(1,050)	11,613
International	-	41,325	(41,926)	9,951	9,350	13,523	(13,242)	9,631
Sylvia Turner Legacy	76,304	-	-	(76,304)	-	-	-	-
Joan Mitchell Legacy	662	-	-	-	662	-	-	662
Pat Colley Memorial Fund	46,097	19	(200)	-	45,916	801	(1,092)	45,625
Hardship Fund	23,861	9,630	(3,481)	-	30,010	533	(1,839)	28,704
Ellesborough Development Restricted	-	42,500	-	-	42,500	-	-	42,500
	<u>146,924</u>	<u>93,919</u>	<u>(45,776)</u>	<u>(55,555)</u>	<u>139,512</u>	<u>16,446</u>	<u>(17,223)</u>	<u>138,735</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 17 Restricted funds

(Continued)

#### **Outdoor Activities**

This is the sub account for the administration of outdoor activities.

#### **International**

This is the sub account for the administration of international travel

#### **Sylvia Turner Legacy**

This is a legacy that had been treated as restricted. The Will does not stipulate any purpose for the legacy, The Trustees have resolved to use the legacy towards the refurbishment of the Ellesborough Guide Centre and as such the funds have been reclassified to the Ellesborough Development designated fund in 2022.

#### **Joan Mitchell Legacy**

This is the remainder of a legacy from Joan Mitchell received in 2016.

#### **Pat Colley Memorial Fund**

A legacy was received from Pat Colley. The Will stipulated that the funds were to be used for giving grants to children unable to afford the full camp or pack holiday fees.

#### **Hardship Fund**

The Hardship fund is to be used to provide Hardship grants to those in need.

#### **Ellesborough Development Restricted**

This is the sub account for the development of the Ellesborough facility. There is a designated fund and a restricted fund element.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Unrestricted funds - designated

These are the Charity's designated unrestricted funds:

	Movement in funds					Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Reclassification	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Ellesborough Guide Centre	362,520	-	-	-	-	362,520	-	-	362,520
Daphne Hickman Bursary Fund	-	16,812	-	(8,000)	-	8,812	156	(675)	8,293
Ellesborough Maintenance	-	17,769	(17,565)	-	18,150	18,354	15,964	(16,401)	17,917
Ellesborough Development Designated	-	9,439	(14,153)	14,000	76,304	85,590	7,508	(19,371)	73,727
Margaret Search Legacy	-	-	-	-	-	-	442,249	-	442,249
	<u>362,520</u>	<u>44,020</u>	<u>(31,718)</u>	<u>6,000</u>	<u>94,454</u>	<u>475,276</u>	<u>465,877</u>	<u>(36,447)</u>	<u>904,706</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 18 Unrestricted funds - designated

(Continued)

##### **Ellesborough Guide Centre**

This represents the value of the Ellesborough Guide Centre per the balance sheet.

##### **Daphne Hickman Bursary Fund**

A legacy of £16,809 was received from Daphe Hickman.

The Trustees resolved to designate £8,000 to Ellesborough Development leaving the balance to be used to help towards the cost of holidays and camps for those over the age of eighteen, who would otherwise not be able to attend due to lack of funds.

##### **Ellesborough Maintenance**

This is the sub account for running the Ellesborough facility. Funds designated to this sub account are used to fund the day to day running of the centre.

##### **Ellesborough Development Designated**

This is the sub account for the development of the Elleborough facility. There is a designated fund and a restricted fund element. The designated fund element includes the Sylvia Tuner legacy which was designated by the Trustees to the refurbishment of the Ellesborough Guide Centre.

##### **Margaret Search Legacy**

This legacy is for general purposes for Guide Association Buckinghamshire.

Margaret Search requested that, at the discretion of the County Commissioner, a proportion of this fund should be made available to Chalfont St Peter Girl Guides Association, which should be restricted to be used for capital projects or for major works to property or grounds but not for general maintenance or running costs. At 31 March 2023, no decision had been made by the County Commissioner in relation to the amount to be made available to Chalfont St Peter Girl Guides Association.

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:							
Tangible assets	-	366,475	-	366,475	-	362,520	362,520
Current assets/(liabilities)	302,980	538,231	138,735	979,946	283,631	139,512	535,899
	<u>302,980</u>	<u>904,706</u>	<u>138,735</u>	<u>1,346,421</u>	<u>283,631</u>	<u>139,512</u>	<u>898,419</u>

# GUIDE ASSOCIATION BUCKINGHAMSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **20 Related party transactions**

#### **Transactions with related parties**

During the year the Charity entered into the following transactions with related parties:

The Trustees, who are also leaders of Girlguiding units, have a subscription paid to Guide Association Buckinghamshire, by their units. In 2023, the total subscriptions received for the Trustees was £113 (2022: £77), based on a per head subscription of £12.50 (2022: £11)

In addition, subscriptions have been received by Guide Association Buckinghamshire for the daughters of three of the Trustees. In 2023, subscriptions from these girls totals £37.50 (2022: £33), based on a per head subscription of £12.50 (2022: £11)