

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 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 in October 2019.

OBJECTIVES AND ACTIVITIES

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good.

We give them a space to have fun.

We run Rainbows (5 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years). During 2020 Girlguiding formed a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to be her best and to have her voice heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

At the start of 2020 the Trustees and other representatives of Girlguiding Derbyshire updated the county's five-year Strategic Plan, entitled "Being Our Best" and aligning it with Girlguiding's updated aims and objectives.

Public benefit

The Association is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2020 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Association has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within Derbyshire, and organising activities principally for the benefit of those branches, and also in promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

Grantmaking

Grants are made from the Latham Legacy, the International Travel fund and the Peak International Experience.

The Latham Legacy provides a grant for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of the County.

The International Travel fund is available for leaders and other members attending Guide events overseas.

The Peak International Experience fund is available for units organising international experiences as requested by the units.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

2020 has been another exciting and eventful year for Girlguiding Derbyshire whilst it must be acknowledged that the pandemic Covid-19, which required the country to go into a national lockdown from 23 March 2020, has had some impact on the county's ability to deliver its plans. Regular monitoring of the situation with Girlguiding nationally and regionally, the National Youth Agency and the UK Government has taken place throughout the year and has meant that we have been able to adapt our plans and continue to provide many varied opportunities for our young people through the use of virtual delivery platforms such as zoom, and socially distanced activities when guidance allowed. Across all sections there have been activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure.

We started the year with a County International trip to Kandersteg International Scout Centre in Switzerland, which saw over 40 young people and 8 leaders from Girlguiding and Scouting across Derbyshire visit Switzerland and take part in all kinds of winter activities and included a much treasured trip to one of our world centres; Our Chalet.

On World Thinking Day, over 1,500 members of Girlguiding Derbyshire boarded buses, trains and coaches to take part in a regional event at the NEC in Birmingham called Celebrate! The event saw 13,500 members from across the Girlguiding Midlands region come together to celebrate all that is amazing about Girlguiding and will be an event many girls and leaders will remember for many years to come.

With Lockdown looming, events such as Spring Bank Camp could no longer go ahead and this was the inspiration for the first of the two virtual campover events we held during 2020. Taking place over the spring bank holiday, this event attracted more than 7,000 young members and leaders from across Derbyshire and the world, with guiding and scouting members joining in from places as far away as Japan, Australia and Canada. The nature of these events meant that whole families became involved, setting up camps in their gardens, living rooms and even the bath. We used this event as an opportunity to raise money from the sale of badges to support our local NHS charities and we were delighted to be able to hand over cheques amounting to £4,816 to our local hospitals.

With many of our leaders being designated key workers, we quickly realised that we needed to be able to offer some guiding provision for those girls whose leaders were unable to offer any guiding due to personal and work commitments and so quickly created a new unit for each section at county level, thus 1st Derbyshire virtual Rainbows, 1st Derbyshire virtual Brownies, 1st Derbyshire virtual Guides and 1st Derbyshire virtual Rangers were created. Supported by leaders from all over our county and even some from out of county, these units have been a tremendous success, keeping girls engaged and involved when otherwise the opportunity to do so would not have been available.

We felt that during the Covid-19 pandemic, our key aims were to stay engaged with our members to keep a guiding offer available to all and to be able to celebrate the achievements of our young members and volunteers and being unable to meet face to face did not stop Girlguiding Derbyshire celebrating these successes. In early May we took to Zoom to hold our first virtual awards ceremony, presenting our Duke of Edinburgh awards to 15 girls who received their Bronze awards, a further 19's girl who received their Silver awards and 2 received the prestigious Gold awards.

At the end of June, triggered by an email telling the story of two Brownies who had kept their street entertained in Lockdown by writing a newsletter which they drew and wrote themselves, we created our Lockdown Hero award which recognised any member of Girlguiding Derbyshire who had really contributed something special to their community during Lockdown and were delighted to issue over 300 of these awards to our members to recognise their achievements.

By the end of the summer, it became clear that we would not be able to hold our annual awards celebration tea in the usual format either, so again we looked at how we could celebrate the achievements of our wonderful volunteers and young members who were nominated, in a way that was still special. A massive logistical challenge saw us deliver a cream tea to every award winner and their guest along with an invitation to join us on Zoom. To be able to see them and hear their stories meant that even though we couldn't be physically together, we celebrated together from our own homes.

Being mindful that many of our members may live alone and in Lockdown may have felt isolated, we quickly rallied again and created our weekly Leader's fun sessions. Open to any volunteer with Girlguiding Derbyshire we held sessions via zoom on topics and skills as diverse as crafting, quizzing and even dancing and mindfulness. They were well supported and for many were an opportunity to reconnect with their guiding family.

The county continues to provide opportunities for commissioners to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all Commissioners. These events are specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered virtually after March 2020.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Training needs across the county are regularly reviewed and discussed by the Adult Support Team and the Trainers and in 2020 we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also a number of additional training/workshop learning to enrich their knowledge and experience.

In line with the trends from previous years and the national context, we have experienced a small decline in our membership in 2020, but much less so than in many other parts of Girlguiding. This is due to the continued efforts of our strong volunteer Membership Growth and Retention team and their wider networks across our county. We have also had the benefit of a paid development worker, funded by the Pears Foundation via Girlguiding who were targeted with recruitment of volunteers, opening new units and increasing young member places. Undoubtedly, the Covid-19 pandemic will have some impact of our membership numbers, the scale of which will only be seen in early 2021 when we collect our membership fees.

Of course, there have been many other challenges presented to us by the pandemic too and it was a heart-breaking decision to have to cancel our County International Camp; Peak 2020 that so many of our members look forward to every 5 years. At the time we took the decision it wasn't clear how the pandemic would unfold which made the decision very difficult. But of course, we now know that all large scale events have since been cancelled so it was the right decision to make before further costs were incurred.

During the course of 2020, with a reduction of utilisation of both our County office and Glenbrook Activity Centre we utilised the Job Retention Scheme and furloughed all staff on a part time, rolling basis. As part of our continued review of the impact of Covid-19 in our county, the Trustees also made the difficult decision to agree a mutual surrender of the lease for Glenbrook Activity Centre and return the running of the centre back to Girlguiding nationally. The centre was closed from March 2020 and having utilised all schemes and grants available, the Trustees concluded that having leased the centre for over 25 years, the continued investment and support needed to keep a centre of that size running was simply too much for the county to support. Glenbrook transferred to Girlguiding UK from April 1st, 2021. Girlguiding UK plans to continue the activities previously provided from Glenbrook in forthcoming years.

Conclusion

The county continues to develop and to offer exciting opportunities to its members moving from the traditional face to face model to a blended offer of virtual guiding, sending out activity packs and in the short windows where it was possible, face to face guiding. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without them the standards of guiding across Derbyshire would not be maintained.

2020 was another busy year of activities and events but in an entirely new format and our volunteers and young members took to this virtual world with their signature enthusiasm and can-do attitude. Membership numbers did decline slightly despite a continual flow of new enquiries from young members and potential volunteers.

The county supports all of its volunteers especially commissioners, who in turn support others at more local levels. Training sessions and workshops were run throughout the year to ensure that volunteers are kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's plans for the future.

The county utilised as many schemes and grants as possible, to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful but unusual year in 2020, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a deficit on unrestricted funds of £42,578 (Restated 2019: £105,599 deficit).

There was a deficit on restricted funds of £127 (2019: £688 deficit).

Funds carried forward as at 31 December 2020 amounted to unrestricted £638,605 (Restated 2019: £674,149) and restricted £6,386 (2019: £13,547).

The cancellation of Peak 2020 Camp due to Covid-19 resulted in a change in the treatment of deposit income and related expenses by the Peak Camps Joint Venture and a prior year adjustment has been included in the financial statements to reflect the adjustments.

Investment policy

There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves policy

The Executive Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the Association should be 12 months of the reserves expended (excluding Peak Camps resources expended) which equates to £238,243 in general funds. This excludes £15,112 designated reserves for Peak Camps which has been cancelled and refunded due to Covid-19. Free reserves represent the 'working capital' of the 'Association' available to support short and medium term objectives and to safeguard against unexpected decreases in income.

At present the free reserves, which amount to £334,248 show a surplus of funds of £96,005. The balance has been evaluated by the Trustees who consider that the surplus will support the charity during the current Covid-19 crisis and will fund future improvements to the properties managed by the County.

Covid-19

As with most charities and businesses, Girlguiding Derbyshire has been impacted by the Covid-19 pandemic throughout 2020. We have had to adapt our activities in many ways including the cancellation of Peak 2020, Glenbrook, Pax Tor and Pax Hoh have been closed, and our County Office staff have worked from home, or been furloughed. It was also mutually agreed to surrender the lease of our residential centres and campsites at Glenbrook to Girlguiding UK in April 1st, 2021,

The executive team have modelled a worst-case scenario and meet on a regular basis to monitor our situation and adapt our plans as things evolve. With the ongoing support of our volunteers and members, we believe that we can continue to achieve the goals of the organisation within the confines of our reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees

The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees

The induction process for newly appointed Trustees comprises mentoring by commissioners on their role within the charity. All new Trustees are required to complete a skills booklet with evidence of knowledge of the charity. Once complete the Trustees are appointed.

Relationship with the Scout Association Derbyshire

The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

504343

Principal address

Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Mrs M Lewis County Commissioner
Mrs I Clarke Assistant County Commissioner
Miss J Hems Assistant County Commissioner
Mrs J Stoney County Treasurer

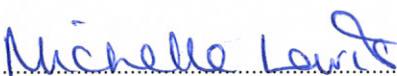
Elected trustees

Mrs Michelle Lewis
Mrs Izzy Clarke
Miss Joanne Hems
Mrs Jane Stoney
Mrs Kim Hilditch resigned - 30 May 2020
Mrs Linda Barlow resigned - 30 September 2020
Ms Jan Irlam resigned - 9 September 2020
Miss Alison Campbell
Mrs Sarah Smith
Mrs Dawn Hutcheson
Mrs Katie Tanfield
Mrs Mary Kellary
Mrs Patricia Presland
Ms Lisa Eyre
Mrs Linda Potter
Ms Amanda Patchett appointed - 1 May 2020
Ms Angela Arter appointed - 25 April 2020

Independent Examiner

David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 22-09-2021 and signed on its behalf by:


.....

Mrs M Lewis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire

I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust 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.



David Mellor FCA
Institute of Chartered Accountants in England & Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 28/9/2021

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	69,908	-	69,908	67,345
Charitable activities					
County	6	61,386	-	61,386	12,158
Pax Tor Brownie House		10,898	-	10,898	6,943
Pax Hoh Campsite		10,150	-	10,150	3,612
Glenbrook Activity Centre		34,982	-	34,982	-
Other trading activities	4	56,682	-	56,682	121,704
Investment income	5	1,181	-	1,181	1,631
Other income	7	13,695	-	13,695	10,557
Total		258,882	-	258,882	223,950
EXPENDITURE ON					
Raising funds	8	84,615	-	84,615	210,810
Charitable activities					
County	9	134,332	127	134,459	103,051
Pax Tor Brownie House		9,473	-	9,473	8,490
Pax Hoh Campsite		6,643	-	6,643	6,255
Glenbrook Activity Centre		2,180	-	2,180	1,631
Peak Camps		64,217	-	64,217	-
Total		301,460	127	301,587	330,237
NET INCOME/(EXPENDITURE)		(42,578)	(127)	(42,705)	(106,287)
Transfers between funds	22	7,034	(7,034)	-	-
Net movement in funds		(35,544)	(7,161)	(42,705)	(106,287)
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		789,525	13,547	803,072	793,983
Prior year adjustment	16	(115,376)	-	(115,376)	-
As restated		674,149	13,547	687,696	793,983
TOTAL FUNDS CARRIED FORWARD		638,605	6,386	644,991	687,696

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

BALANCE SHEET
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds as restated £
FIXED ASSETS					
Tangible assets	17	289,245	-	289,245	267,895
CURRENT ASSETS					
Stocks	18	15,321	-	15,321	10,850
Debtors	19	4,116	-	4,116	52,822
Cash at bank and in hand	20	<u>357,187</u>	<u>6,386</u>	<u>363,573</u>	<u>548,024</u>
		376,624	6,386	383,010	611,696
CREDITORS					
Amounts falling due within one year	21	(27,264)	-	(27,264)	(191,895)
NET CURRENT ASSETS		<u>349,360</u>	<u>6,386</u>	<u>355,746</u>	<u>419,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>638,605</u>	<u>6,386</u>	<u>644,991</u>	<u>687,696</u>
NET ASSETS		<u>638,605</u>	<u>6,386</u>	<u>644,991</u>	<u>687,696</u>
FUNDS	22				
Unrestricted funds				638,605	674,149
Restricted funds				<u>6,386</u>	<u>13,547</u>
TOTAL FUNDS				<u>644,991</u>	<u>687,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22-09-2021 and were signed on its behalf by:


M Lewis - Trustee

THE GUIDE ASSOCIATION - DERBYSHIRE

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

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and Wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published 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.

Going concern

The trustees have carried out a risk assessment of the charity's reserves in the light of the Covid-19 restrictions. The executive team have modelled a worst-case scenario and consider that the charity's reserves can remain within the reserves policy established by the trustees. The trustees meet on a regular basis to monitor the situation and adapt plans as things evolve and conclude that there is no concern over the going concern policy in respect of the preparation of these financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost and Straight line over 20 years
Long leasehold	- in accordance with the property
Fixtures and fittings	- 25% on reducing balance, 20% on reducing balance and 15% on reducing balance

Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank

Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

3. DONATIONS AND LEGACIES		2020	2019
			as restated
		£	£
Glenbrook Activity Centre		1,765	3,001
Other donations		2,047	1,264
Subscriptions		<u>66,096</u>	<u>63,080</u>
		<u>69,908</u>	<u>67,345</u>
4. OTHER TRADING ACTIVITIES		2020	2019
			as restated
		£	£
Camps and other activities		51,619	110,777
Sale of goods		<u>5,063</u>	<u>10,927</u>
		<u>56,682</u>	<u>121,704</u>
5. INVESTMENT INCOME		2020	2019
			as restated
		£	£
Deposit account interest		<u>1,181</u>	<u>1,631</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2020	2019
			as restated
		£	£
Grants	Activity		
	County	13,708	-
Training	County	2,774	6,197
Camps and other activities	County	44,904	5,961
Grants	Pax Tor Brownie House	10,000	-
Camps and other activities	Pax Tor Brownie House	898	6,943
Grants	Pax Hoh Campsite	10,000	-
Camps and other activities	Pax Hoh Campsite	150	3,612
Grants	Glenbrook Activity Centre	<u>34,982</u>	-
		<u>117,416</u>	<u>22,713</u>
Grants received, included in the above, are as follows:		2020	2019
			as restated
		£	£
Council Rates Grant		60,000	-
Coronavirus Job Retention Scheme		<u>8,690</u>	-
		<u>68,690</u>	-

THE GUIDE ASSOCIATION - DERBYSHIRE

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

7. OTHER INCOME

	2020	2019 as restated
	£	£
Gain on sale of tangible fixed assets	-	15
Other income	<u>13,695</u>	<u>10,542</u>
	<u><u>13,695</u></u>	<u><u>10,557</u></u>

Insurance Income of £12,063 was received in March 2020 into Glenbrook Outdoor Activity Centre in relation to a claim made for repairs to the watercourse incurred in the year ended 31 December 2019. Due to the uncertainty surrounding the claim no provision for this was included in the 2019 Financial Statements.

8. RAISING FUNDS

Other trading activities

	2020	2019 as restated
	£	£
Purchases	1,061	6,668
Camp and other activities	140	4,450
Provision of services	15,623	28,522
Repairs and renewals	17,541	118,254
Glenbrook wages	27,281	27,829
Growth and retention	122	3,240
Depreciation	<u>22,847</u>	<u>21,847</u>
	<u><u>84,615</u></u>	<u><u>210,810</u></u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	48,888	11,337	74,234	134,459
Pax Tor Brownie House	7,998	-	1,475	9,473
Pax Hoh Campsite	5,486	-	1,157	6,643
Glenbrook Activity Centre	-	-	2,180	2,180
Peak Camps	<u>64,217</u>	-	-	<u>64,217</u>
	<u><u>126,589</u></u>	<u><u>11,337</u></u>	<u><u>79,046</u></u>	<u><u>216,972</u></u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Rates and water	426	140
Light and heat	3,126	2,224
Telephone	637	602
Advertising	83	-
Sundries	25	-
Training	1,751	6,245
Camp and activity costs	111,141	16,313
Advisors expenses	282	1,574
Repairs and renewals	4,983	4,301
Depreciation	4,135	4,389
	<u>126,589</u>	<u>35,788</u>

11. GRANTS PAYABLE

	2020	2019 as restated
	£	£
County	<u>11,337</u>	<u>4,225</u>

The total grants paid to individuals during the year was as follows:

	2020	2019 as restated
	£	£
Training	-	258
Peak 2015	11,337	3,477
Peak Camp Subsidies	-	490
	<u>11,337</u>	<u>4,225</u>

12. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
County	66,728	7,506	74,234
Pax Tor Brownie House	1,475	-	1,475
Pax Hoh Campsite	1,157	-	1,157
Glenbrook Activity Centre	-	2,180	2,180
	<u>69,360</u>	<u>9,686</u>	<u>79,046</u>

Included in support costs are accountancy fees - independent examination £3,432 (2019: £4,806).

THE GUIDE ASSOCIATION - DERBYSHIRE

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

12. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

				2020	2019 as restated
	County	Pax Tor Brownie House	Pax Hoh Campsite	Total activities	Total activities
	£	£	£	£	£
Wages	39,663	-	-	39,663	39,843
Other operating leases	9,966	-	-	9,966	11,016
Insurance	1,314	1,199	1,157	3,670	4,683
Light and heat	1,372	276	-	1,648	2,287
Telephone	693	-	-	693	579
Sundries	3,868	-	-	3,868	2,345
Administration expenses	9,602	-	-	9,602	5,886
Travel	-	-	-	-	333
Maintenance	200	-	-	200	-
Furniture and equipment	50	-	-	50	338
Website costs	-	-	-	-	206
	<u>66,728</u>	<u>1,475</u>	<u>1,157</u>	<u>69,360</u>	<u>67,516</u>

Governance costs

				2020	2019 as restated
	County		Glenbrook Activity Centre	Total activities	Total activities
	£	£	£	£	£
Accountancy	2,290	1,142		3,432	4,806
Legal & Professional fees	1,278	1,038		2,316	1,719
Expenses	<u>3,938</u>	-		<u>3,938</u>	<u>5,373</u>
	<u>7,506</u>	<u>2,180</u>		<u>9,686</u>	<u>11,898</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2020, 14 trustees received a total of £3,938 (In 2019, 14 trustees received a total of £5,218).

THE GUIDE ASSOCIATION - DERBYSHIRE

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

14. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	<u>39,663</u>	<u>39,843</u>
	<u>39,663</u>	<u>39,843</u>

The average monthly number of employees during the year was as follows:

	2020	2019 as restated
Managerial staff	<u>2</u>	<u>2</u>
Administrative staff	<u>3</u>	<u>3</u>
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 3 (2019: 3)

Key employees

The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	67,345	-	67,345
Charitable activities			
County	12,158	-	12,158
Pax Tor Brownie House	6,943	-	6,943
Pax Hoh Campsite	3,612	-	3,612
Other trading activities	121,704	-	121,704
Investment income	1,550	81	1,631
Other income	<u>10,557</u>	<u>-</u>	<u>10,557</u>
Total	223,869	81	223,950
EXPENDITURE ON			
Raising funds	210,810	-	210,810
Charitable activities			
County	102,282	769	103,051
Pax Tor Brownie House	8,490	-	8,490
Pax Hoh Campsite	6,255	-	6,255
Glenbrook Activity Centre	1,631	-	1,631
Peak Camps	-	-	-
	<u>118,658</u>	<u>769</u>	<u>119,427</u>
Total	329,468	769	330,237

THE GUIDE ASSOCIATION - DERBYSHIRE

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

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	(105,599)	(688)	(106,287)
RECONCILIATION OF FUNDS			
Total funds brought forward	779,748	14,235	793,983
TOTAL FUNDS CARRIED FORWARD	674,149	13,547	687,696

16. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been included in the financial statements due to a change in the treatment of deposit income and related expenses by the Peak Camps Joint Venture, following the cancellation of Peak 2020 Camp due to Coronavirus.

17. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020	66,941	344,296	241,127	652,364
Additions	-	47,833	499	48,332
At 31 December 2020	66,941	392,129	241,626	700,696
DEPRECIATION				
At 1 January 2020	40,431	142,575	201,463	384,469
Charge for year	2,658	15,103	9,221	26,982
At 31 December 2020	43,089	157,678	210,684	411,451
NET BOOK VALUE				
At 31 December 2020	23,852	234,451	30,942	289,245
At 31 December 2019	26,510	201,721	39,664	267,895

18. STOCKS

	2020	2019 as restated
	£	£
Stocks	15,321	10,850

THE GUIDE ASSOCIATION - DERBYSHIRE

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

19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Prepayments and accrued income	<u>4,116</u>	<u>52,822</u>

20. CASH AT BANK AND IN HAND

	2020	2019
	£	£
BANK		
County:		
Current account	1,746	1,739
Special Interest Bearing account	105,371	125,273
Business Reserve account	5,256	4,524
National Savings account	10,835	11,236
National Savings income bonds	65,000	65,000
Lloyds Business Account	31,169	6,524
Pax Tor Brownie House:		
Current account	7,059	5,365
Business Reserve account	76,358	76,291
Pax Hoh Campsite:		
Lloyds current account	15,554	9,831
Glenbrook Activity Centre accounts		
Community Direct Plus account	18,736	40,652
Business Select 14 day account	10,317	20,203
Business Select Instant Access account	477	30,416
Share of Peak Camps account	<u>15,112</u>	<u>150,635</u>
Bank total	362,990	547,689
CASH IN HAND		
County	332	152
Pax Hoh Campsite	67	67
Pax Tor	22	22
Glenbrook Activity Centre	<u>162</u>	<u>94</u>
	<u>363,573</u>	<u>548,024</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade creditors	3,108	12,877
Taxation and social security	994	666
Other creditors	<u>23,162</u>	<u>178,352</u>
	<u>27,264</u>	<u>191,895</u>

Included in other creditors is deferred income of £11,158 (2019: £153,004) relating to advance deposits.

22. MOVEMENT IN FUNDS

	At 1/1/20	Prior year adjustment	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£	£
Unrestricted funds					
General Fund	530,377	-	(10,950)	51	519,478
Combined Campsite and Development Fund	64,336	-	54	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	142,211	(115,376)	(19,246)	7,523	15,112
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015	<u>32,148</u>	-	<u>(11,436)</u>	<u>(50)</u>	<u>20,662</u>
	789,525	(115,376)	(42,578)	7,034	638,605
Restricted funds					
Latham Legacy Fund	6,023	-	(127)	-	5,896
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	-	-	-	490	490
	<u>13,547</u>	-	<u>(127)</u>	<u>(7,034)</u>	<u>6,386</u>
TOTAL FUNDS	<u>803,072</u>	<u>(115,376)</u>	<u>(42,705)</u>	<u>-</u>	<u>644,991</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

22. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	213,822	(224,772)	(10,950)
Combined Campsite and Development Fund	89	(35)	54
Half share of Peak Camps Reserve	44,971	(64,217)	(19,246)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015	-	(11,436)	(11,436)
	<u>258,882</u>	<u>(301,460)</u>	<u>(42,578)</u>
Restricted funds			
Latham Legacy Fund	-	(127)	(127)
	<u>-</u>	<u>(127)</u>	<u>(127)</u>
TOTAL FUNDS	<u>258,882</u>	<u>(301,587)</u>	<u>(42,705)</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General Fund	597,416	(67,039)	530,377
Combined Campsite and Development Fund	94,380	(30,044)	64,336
International Travel Fund	5,334	-	5,334
Half share of Peak Camps Reserve	26,767	68	26,835
Outdoor Fund (D of E)	3,188	-	3,188
County Commissioner Fund	3,952	-	3,952
Peak International Experience	7,979	-	7,979
Peak 2015	<u>40,732</u>	<u>(8,584)</u>	<u>32,148</u>
	779,748	(105,599)	674,149
Restricted funds			
Latham Legacy Fund	6,221	(198)	6,023
Chatsworth Bursary Fund	7,524	-	7,524
International Fund	<u>490</u>	<u>(490)</u>	<u>-</u>
	<u>14,235</u>	<u>(688)</u>	<u>13,547</u>
TOTAL FUNDS	<u>793,983</u>	<u>(106,287)</u>	<u>687,696</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

22. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	223,801	(290,840)	(67,039)
Combined Campsite and Development Fund	-	(30,044)	(30,044)
Half share of Peak Camps Reserve Peak 2015	68	-	68
	<u>-</u>	<u>(8,584)</u>	<u>(8,584)</u>
	223,869	(329,468)	(105,599)
Restricted funds			
Latham Legacy Fund	81	(279)	(198)
International Fund	-	(490)	(490)
	<u>81</u>	<u>(769)</u>	<u>(688)</u>
TOTAL FUNDS	<u>223,950</u>	<u>(330,237)</u>	<u>(106,287)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds					
General Fund	597,416	-	(77,989)	51	519,478
Combined Campsite and Development Fund	94,380	-	(29,990)	-	64,390
International Travel Fund	5,334	-	-	(490)	4,844
Half share of Peak Camps Reserve	26,767	(115,376)	(19,178)	7,523	(100,264)
Outdoor Fund (D of E)	3,188	-	-	-	3,188
County Commissioner Fund	3,952	-	(1,000)	-	2,952
Peak International Experience	7,979	-	-	-	7,979
Peak 2015	<u>40,732</u>	<u>-</u>	<u>(20,020)</u>	<u>(50)</u>	<u>20,662</u>
	779,748	(115,376)	(148,177)	7,034	523,229
Restricted funds					
Latham Legacy Fund	6,221	-	(325)	-	5,896
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	<u>490</u>	<u>-</u>	<u>(490)</u>	<u>490</u>	<u>490</u>
	<u>14,235</u>	<u>-</u>	<u>(815)</u>	<u>(7,034)</u>	<u>6,386</u>
TOTAL FUNDS	<u>793,983</u>	<u>(115,376)</u>	<u>(148,992)</u>	<u>-</u>	<u>529,615</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

22. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	437,623	(515,612)	(77,989)
Combined Campsite and Development Fund	89	(30,079)	(29,990)
Half share of Peak Camps Reserve	45,039	(64,217)	(19,178)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015	-	(20,020)	(20,020)
	<u>482,751</u>	<u>(630,928)</u>	<u>(148,177)</u>
Restricted funds			
Latham Legacy Fund	81	(406)	(325)
International Fund	-	(490)	(490)
	<u>81</u>	<u>(896)</u>	<u>(815)</u>
TOTAL FUNDS	<u>482,832</u>	<u>(631,824)</u>	<u>(148,992)</u>

Designated funds

The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The International Travel fund has been set aside to provide grants to girls to travel abroad and meet other guides.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp.

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund relates to various funds designated and covers new resources, joint trips and events, recruitment and training and opportunities. No time scale to utilise the money has been set by the trustees.

Restricted funds

The Latham Legacy was left specifically to be spent on camping and training.

The Chatsworth Bursary Fund was set up for the benefit of the Guides and Scouts of Derbyshire attending future peak camps this has been absorbed into the general fund during 2020.

The International Fund is specifically set up to aid overseas Guides and Scouts to attend future peak camps.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

24. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.