

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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.

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 2021 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, the Peak International Experience and the Peak Opportunities Fund.

The Latham Legacy provides grants for Members to attend leadership training and the purchase of camp equipment to be used for the benefit of 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 and the Peak Opportunities Fund is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

2021 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 remain in national lockdown for parts of 2021, has had some impact on 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 before moving back to unrestricted face to face unit guiding and residential. 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.

In 2021, we continued to do a lot of zooming, heavily utilising the free licences given to us by Girlguiding. Many of our volunteers continued to deliver activities to girls' houses accumulating 1000's of steps as they did so and some of the more tech savvy leaders embraced Facebook live too, characteristically using all the tools at our disposal to keep guiding going by any means and our County virtual units went from strength to strength.

We were also fortunate to be able to get back to face to face guiding as the year progressed and all but a very small number of units did just that, topping up our tanks of guiding goodwill as we got to spend time with the girls doing what we love and the pictures that were shared across our social media showed many happy girls and equally happy leaders.

Those images that we were able to share to our outward facing social media also gained a lot of really positive feedback from the general public and the families of our young members who were delighted to see their children finally getting the opportunity to enjoy face to face activities, trips and even residential.

We also managed to hold a real-life camp; 'Screen to Green' where the girls and leaders in all of our County virtual units had the chance to finally meet face to face and spend some very precious time with their new guiding friends across all four sections. The camp really showed how Girlguiding can bring people together when so many were isolated.

Our County Commissioner Team Challenge continued, with further challenges released and embraced by many. We've set 6 challenges already and there are 5 more in the pipeline. Two that have particularly stood out have been the Social Action Challenge and the Christmas Challenge. It was truly heart-warming to see the activities done by our units during our social action week, with so many good causes supported and the food banks in Derbyshire in particular benefitting greatly from the support of our members, who continue to think of others in times of need.

And it was wonderful to see so many of our units join in the Christmas Challenge and be invited to unit meetings, district events, carol services and sleepovers, where yet again we saw brilliant, thoughtful and kind guiding in action and a lot of Christmas dinners cooked.

We still celebrated our Duke of Edinburgh award winners with a virtual celebration and it was lovely to see them, their families, their leaders and the DofE team beam with pride as they received their awards. Then on the 21st November, we held our Celebration Afternoon Tea with our award recipients and their guests coming together in person to see us present over 100 awards to our amazing girls and volunteers and hearing about their outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It required careful Covid-19 management but absolutely worth all of the effort to share and celebrate those stories together.

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 as a mix of both virtual events and face to face meetings.

Training needs across County are regularly reviewed and discussed by the Adult Support Team and the Trainers. In 2021, 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 national picture, we also experienced a significant decline in our membership in 2021, seeing a 27% drop in overall membership when national subscription figures were taken in February 2021 but this was still much less than in many other parts of Girlguiding. By the end of the year, we saw those figures rise again significantly with a 15% increase in young members, and we were very proud to see Derbyshire as the leading county for young person recruitment nationally for December. This is due mostly to the continued efforts of our strong team of volunteers supported by our Membership Growth and Retention team and their wider networks across our county.

Of course, there have been many other challenges presented to us by the pandemic too and it was an incredibly difficult decision to surrender of the lease for Glenbrook Activity Centre and return the running of the centre back to Girlguiding nationally on April 1st, 2021 and great to see that Girlguiding UK continues to offer the activities previously provided from Glenbrook and have also expanded that offer too.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

It's been an absolute pleasure to have seen so much amazing guiding and all that our volunteers have done to cope with uncertainty, conquer technology, grab those opportunities to be face to face, support our young members and each other and keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2022.

Conclusion

County continues to develop and to offer exciting opportunities to its members which include both the traditional face to face model and a blended offer of virtual guiding, sending out activity packs too. 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.

2021 was another busy year of activities and events delivered using face to face and virtual formats and our volunteers and young members continue to adapt to this environment with their signature enthusiasm and can-do attitude. Membership numbers did decline but rallied well towards the end of the year, with a substantial increase.

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 were kept up to date and have the opportunity to share best practices as well as provide feedback and input into the county's activity plans.

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 2021, 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 £192,222 (2020: £42,578 deficit).

There was a deficit on restricted funds of £564 (2020: £127 deficit).

Funds carried forward as at 31 December 2021 amounted to unrestricted £446,383 (2020: £638,605) and restricted £5,822 (2020: £6,386).

The running of Glenbrook Activity Centre was returned to Girlguiding UK on the 1st April 2021, the assets were disposed as at 31st March 2021. The disposal costs amounted to £252,543 and are included in the unrestricted deficit above.

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.

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. This year the reserves policy has been reappraised to exclude all designated funds on the basis that this provides a more realistic value, which equates to £105,078 in general funds. 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 £105,078 show a surplus of funds of £182,910. The balance has been evaluated by the Trustees who consider that the surplus will support the charity as we recover from the Covid-19 crisis allowing us to manage County subscriptions in order to retain and rebuild membership and fund future improvements to the properties managed by County.

As with most charities and businesses, Girlguiding Derbyshire has been impacted by the Covid-19 pandemic. We have had to adapt our activities in many ways including the cancellation of Peak 2020, our facilities at Glenbrook, Pax Tor and Pax Hoh have been closed for much of 2020 and 2021, and our County Office staff have worked from home, or been furloughed. The lease of our residential centres and campsites at Glenbrook have been returned to Girlguiding UK on April 1st, 2021, as the Trustees felt that our reserves were no longer sufficient to run the property effectively.

Throughout the pandemic 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.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
504343

Principal address

Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees

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

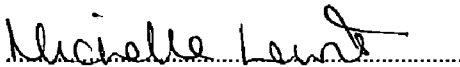
Mrs Sarah Smith
Mrs Dawn Hutcheson
Mrs Katie Tanfield
Mrs Mary Kellary
Ms Amanda Patchett
Ms Angela Arter

Mrs Carole Nightingale	Appointed 01/08/21
Miss Sarah Parr	Appointed 02/12/21
Miss Alison Campbell	Resigned 21/06/21
Mrs Patricia Presland	Resigned 31/07/21
Ms Lisa Eyre	Resigned 31/12/21
Mrs Linda Potter	Resigned 13/01/21

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 24 MAY 2022 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 2021.

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

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: 22/06/22

THE GUIDE ASSOCIATION - DERBYSHIRE

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	50,996	-	50,996	69,908
Charitable activities					
County	6	63,237	-	63,237	61,386
Pax Tor Brownie House		17,669	-	17,669	10,898
Pax Hoh Campsite		8,000	-	8,000	10,150
Glenbrook Activity Centre		21,084	-	21,084	34,982
Virtual Branches		409	-	409	-
Other trading activities	4	3,601	-	3,601	56,682
Investment income	5	108	-	108	1,181
Other income	7	1,059	-	1,059	13,695
Total		166,163	-	166,163	258,882
EXPENDITURE ON					
Raising funds	8	18,925	-	18,925	84,615
Charitable activities					
County	9	69,141	-	69,141	134,459
Pax Tor Brownie House		7,026	-	7,026	9,473
Pax Hoh Campsite		7,218	-	7,218	6,643
Glenbrook Activity Centre		252,757	-	252,757	2,180
Peak Camps		550	-	550	64,217
Latham Legacy		-	564	564	-
Virtual Branches		2,768	-	2,768	-
Total		358,385	564	358,949	301,587
NET INCOME/(EXPENDITURE)		(192,222)	(564)	(192,786)	(42,705)
RECONCILIATION OF FUNDS					
Total funds brought forward		638,605	6,386	644,991	687,696
TOTAL FUNDS CARRIED FORWARD		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	16	42,140	-	42,140	289,245
CURRENT ASSETS					
Stocks	17	4,119	-	4,119	15,321
Debtors	18	4,498	-	4,498	4,116
Cash at bank and in hand	19	<u>402,904</u>	<u>5,822</u>	<u>408,726</u>	<u>363,573</u>
		411,521	5,822	417,343	383,010
CREDITORS					
Amounts falling due within one year	20	<u>(7,278)</u>	-	<u>(7,278)</u>	<u>(27,264)</u>
NET CURRENT ASSETS		<u>404,243</u>	<u>5,822</u>	<u>410,065</u>	<u>355,746</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>
NET ASSETS		<u>446,383</u>	<u>5,822</u>	<u>452,205</u>	<u>644,991</u>
FUNDS					
Unrestricted funds	21			446,383	638,605
Restricted funds				<u>5,822</u>	<u>6,386</u>
TOTAL FUNDS				<u>452,205</u>	<u>644,991</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25.11.2022 and were signed on its behalf by:

Michelle Lewis
M Lewis - Trustee

The notes form part of these financial statements

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

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

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 charity after deducting all of its liabilities.

THE GUIDE ASSOCIATION - DERBYSHIRE

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

3. DONATIONS AND LEGACIES		2021	2020
		£	£
Glenbrook Activity Centre		-	1,765
Other donations		193	2,047
Subscriptions		<u>50,803</u>	<u>66,096</u>
		<u>50,996</u>	<u>69,908</u>
4. OTHER TRADING ACTIVITIES		2021	2020
		£	£
Camps and other activities		-	51,619
Sale of goods		2,350	5,063
Properties Income		<u>1,251</u>	-
		<u>3,601</u>	<u>56,682</u>
5. INVESTMENT INCOME		2021	2020
		£	£
Deposit account interest		<u>108</u>	<u>1,181</u>
6. INCOME FROM CHARITABLE ACTIVITIES		2021	2020
		£	£
Grants	Activity		
	County	56,234	13,708
Training	County	564	2,774
Camps and other activities	County	-	44,904
Programme and Events	County	6,439	-
Grants	Pax Tor Brownie House	17,669	10,000
Camps and other activities	Pax Tor Brownie House	-	898
Grants	Pax Hoh Campsite	8,000	10,000
Camps and other activities	Pax Hoh Campsite	-	150
Grants	Glenbrook Activity Centre	21,084	34,982
Grants	Virtual Branches	<u>409</u>	-
		<u>110,399</u>	<u>117,416</u>
Grants received, included in the above, are as follows:		2021	2020
		£	£
Council Rates Grant		94,123	60,000
Coronavirus Job Retention Scheme		8,614	8,690
Growth Grant		<u>659</u>	-
		<u>103,396</u>	<u>68,690</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. OTHER INCOME

	2021	2020
	£	£
Other income	<u>1,059</u>	<u>13,695</u>

Insurance Income of £399 was received in March 2021 for a laptop. In March 2020 £12,063 was received into Glenbrook Outdoor Activity Centre in relation to a claim made for repairs to the watercourse incurred in the year ended 31 December 2019.

8. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	2,291	1,061
Camp and other activities	-	140
Provision of services	2,036	15,623
Repairs and renewals	3,513	17,541
Glenbrook wages	5,441	27,281
Growth and retention	272	122
Depreciation	<u>5,372</u>	<u>22,847</u>
	<u>18,925</u>	<u>84,615</u>

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	7,250	38	61,853	69,141
Pax Tor Brownie House	7,026	-	-	7,026
Pax Hoh Campsite	6,677	-	541	7,218
Glenbrook Activity Centre	-	-	252,757	252,757
Peak Camps	550	-	-	550
Latham Legacy	564	-	-	564
Virtual Branches	<u>1,120</u>	<u>-</u>	<u>1,648</u>	<u>2,768</u>
	<u>23,187</u>	<u>38</u>	<u>316,799</u>	<u>340,024</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Rates and water	-	426
Insurance	2,762	-
Light and heat	2,104	3,126
Telephone	782	637
Advertising	-	83
Sundries	-	25
Training	3,211	1,751
Camp and activity costs	6,273	111,141
Advisors expenses	-	282
Repairs and renewals	4,302	4,983
Depreciation	3,753	4,135
	<u>23,187</u>	<u>126,589</u>

11. GRANTS PAYABLE

	2021 £	2020 £
County	<u>38</u>	<u>11,337</u>

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

	2021 £	2020 £
Peak 2015	<u>38</u>	<u>11,337</u>

12. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
County	56,056	332	5,465	61,853
Pax Hoh Campsite	-	-	541	541
Glenbrook Activity Centre	-	252,543	214	252,757
Virtual Branches	<u>1,648</u>	-	-	<u>1,648</u>
	<u>57,704</u>	<u>252,875</u>	<u>6,220</u>	<u>316,799</u>

Included in support costs are accountancy fees - independent examination £2,742 (2020: £3,432).

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

Management

	County £	Virtual Branches £	2021 Total activities £	2020 Total activities £
Wages	34,014	-	34,014	39,663
Other operating leases	9,768	-	9,768	9,966
Insurance	867	-	867	3,670
Light and heat	890	-	890	1,648
Telephone	386	-	386	693
Sundries	5,452	-	5,452	3,868
Administration expenses	<u>3,552</u>	-	<u>3,552</u>	<u>9,602</u>
Carried forward	54,929	-	54,929	69,110

THE GUIDE ASSOCIATION - DERBYSHIRE

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

12. SUPPORT COSTS - continued

Management - continued

	County £	Virtual Branches £	2021 Total activities £	2020 Total activities £
Brought forward	54,929	-	54,929	69,110
Maintenance	789	-	789	200
Furniture and equipment	158	-	158	50
Subscriptions	-	1,648	1,648	-
Depreciation of tangible and fixed assets	<u>180</u>	<u>-</u>	<u>180</u>	<u>-</u>
	<u>56,056</u>	<u>1,648</u>	<u>57,704</u>	<u>69,360</u>

Finance

	County £	Glenbrook Activity Centre £	2021 Total activities £	2020 Total activities £
Loss on disposal of tangible fixed assets	<u>332</u>	<u>252,543</u>	<u>252,875</u>	<u>-</u>

The disposal of Glenbrook Activity Centre represents the transfer of the assets back to Girlguiding UK on the 1st April 2021.

Governance costs

	County £	Pax Hah Campsite £	Glenbrook Activity Centre £	2021 Total activities £	2020 Total activities £
Accountancy	2,742	-	(2)	2,740	3,432
Legal & Professional fees	1,092	-	216	1,308	2,316
Expenses	<u>1,631</u>	<u>541</u>	<u>-</u>	<u>2,172</u>	<u>3,938</u>
	<u>5,465</u>	<u>541</u>	<u>214</u>	<u>6,220</u>	<u>9,686</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2021, 14 trustees received a total of £2,172 (In 2020, 14 trustees received a total of £3,938).

14. STAFF COSTS

	2021 £	2020 £
Wages and salaries	<u>39,456</u>	<u>66,944</u>
	<u>39,456</u>	<u>66,944</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

14. STAFF COSTS - continued

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

	2021	2020
Managerial staff	1	2
Administrative staff	<u>3</u>	<u>3</u>
	<u>4</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 (2020: 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,908	-	69,908
Charitable activities			
County	61,386	-	61,386
Pax Tor Brownie House	10,898	-	10,898
Pax Hoh Campsite	10,150	-	10,150
Glenbrook Activity Centre	34,982	-	34,982
Other trading activities	56,682	-	56,682
Investment income	1,181	-	1,181
Other income	<u>13,695</u>	-	<u>13,695</u>
Total	258,882	-	258,882
EXPENDITURE ON			
Raising funds	84,615	-	84,615
Charitable activities			
County	134,332	127	134,459
Pax Tor Brownie House	9,473	-	9,473
Pax Hoh Campsite	6,643	-	6,643
Glenbrook Activity Centre	2,180	-	2,180
Peak Camps	64,217	-	64,217
Total	<u>301,460</u>	<u>127</u>	<u>301,587</u>
NET INCOME/(EXPENDITURE)	(42,578)	(127)	(42,705)
Transfers between funds	<u>7,034</u>	<u>(7,034)</u>	<u>-</u>
Net movement in funds	(35,544)	(7,161)	(42,705)

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	789,525	13,547	803,072
Prior year adjustment	(115,376)	-	(115,376)
As restated	<u>674,149</u>	<u>13,547</u>	<u>687,696</u>
TOTAL FUNDS CARRIED FORWARD	<u>638,605</u>	<u>6,386</u>	<u>644,991</u>

16. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2021	66,941	392,129	241,626	700,696
Additions	-	-	14,825	14,825
Disposals	-	(392,129)	(172,154)	(564,283)
At 31 December 2021	<u>66,941</u>	<u>-</u>	<u>84,297</u>	<u>151,238</u>
DEPRECIATION				
At 1 January 2021	43,089	157,678	210,684	411,451
Charge for year	2,624	3,922	2,761	9,307
Eliminated on disposal	-	(161,600)	(150,060)	(311,660)
At 31 December 2021	<u>45,713</u>	<u>-</u>	<u>63,385</u>	<u>109,098</u>
NET BOOK VALUE				
At 31 December 2021	<u>21,228</u>	<u>-</u>	<u>20,912</u>	<u>42,140</u>
At 31 December 2020	<u>23,852</u>	<u>234,451</u>	<u>30,942</u>	<u>289,245</u>

17. STOCKS

	2021 £	2020 £
Stocks	<u>4,119</u>	<u>15,321</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

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

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Prepayments and accrued income	<u>4,498</u>	<u>4,116</u>
19. CASH AT BANK AND IN HAND		
	2021	2020
	£	£
BANK		
County:		
Current account	1,746	1,746
Special Interest Bearing account	105,382	105,371
Business Reserve account	5,267	5,256
National Savings account	10,914	10,835
National Savings income bonds	65,000	65,000
Lloyds Business Account	104,385	31,169
Pax Tor Brownie House:		
Current account	5,514	7,059
Business Reserve account	76,366	76,358
Pax Hoh Campsite:		
Lloyds current account	19,187	15,554
Glenbrook Activity Centre accounts		
Community Direct Plus account	-	18,736
Business Select 14 day account	-	10,317
Business Select Instant Access account	-	477
Share of Peak Camps account	<u>14,562</u>	<u>15,112</u>
Bank total	408,323	362,990
CASH IN HAND		
County	-	332
Pax Hoh Campsite	304	67
Pax Tor	63	22
Glenbrook Activity Centre	<u>36</u>	<u>162</u>
	<u>408,726</u>	<u>363,573</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	3,108
Taxation and social security	482	994
Other creditors	<u>6,796</u>	<u>23,162</u>
	<u>7,278</u>	<u>27,264</u>

Included in other creditors is deferred income of £240 (2020: £11,158) relating to advance deposits.

21. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General Fund	519,478	(189,350)	330,128
Combined Campsite and Development Fund	64,390	-	64,390
International Travel Fund	4,844	-	4,844
Half share of Peak Camps Reserve	15,112	(550)	14,562
Outdoor Fund (D of E)	3,188	-	3,188
County Commissioner Fund	2,952	-	2,952
Peak International Experience	7,979	-	7,979
Peak 2015 and Opportunities Fund	<u>20,662</u>	<u>(2,322)</u>	<u>18,340</u>
	638,605	(192,222)	446,383
Restricted funds			
Latham Legacy Fund	5,896	(564)	5,332
International Fund	490	-	490
	<u>6,386</u>	<u>(564)</u>	<u>5,822</u>
TOTAL FUNDS	<u>644,991</u>	<u>(192,786)</u>	<u>452,205</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	164,923	(354,273)	(189,350)
Half share of Peak Camps Reserve	-	(550)	(550)
Peak 2015 and Opportunities Fund	<u>1,240</u>	<u>(3,562)</u>	<u>(2,322)</u>
	166,163	(358,385)	(192,222)
Restricted funds			
Latham Legacy Fund	-	(564)	(564)
	<u>166,163</u>	<u>(358,949)</u>	<u>(192,786)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

21. MOVEMENT IN FUNDS - continued

Comparatives for 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 and Opportunities Fund	32,148	-	(11,436)	(50)	20,662
	<u>789,525</u>	<u>(115,376)</u>	<u>(42,578)</u>	<u>7,034</u>	<u>638,605</u>
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>-</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>

Comparative 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 and Opportunities Fund	-	(11,436)	(11,436)
	<u>258,882</u>	<u>(301,460)</u>	<u>(42,578)</u>
Restricted funds			
Latham Legacy Fund	-	(127)	(127)
	<u>258,882</u>	<u>(301,587)</u>	<u>(42,705)</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

21. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds					
General Fund	530,377	-	(200,300)	51	330,128
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)	(19,796)	7,523	14,562
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 and Opportunities Fund	<u>32,148</u>	<u>-</u>	<u>(13,758)</u>	<u>(50)</u>	<u>18,340</u>
	789,525	(115,376)	(234,800)	7,034	446,383
Restricted funds					
Latham Legacy Fund	6,023	-	(691)	-	5,332
Chatsworth Bursary Fund	7,524	-	-	(7,524)	-
International Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>490</u>	<u>490</u>
	<u>13,547</u>	<u>-</u>	<u>(691)</u>	<u>(7,034)</u>	<u>5,822</u>
TOTAL FUNDS	<u>803,072</u>	<u>(115,376)</u>	<u>(235,491)</u>	<u>-</u>	<u>452,205</u>

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	378,745	(579,045)	(200,300)
Combined Campsite and Development Fund	89	(35)	54
Half share of Peak Camps Reserve	44,971	(64,767)	(19,796)
County Commissioner Fund	-	(1,000)	(1,000)
Peak 2015 and Opportunities Fund	<u>1,240</u>	<u>(14,998)</u>	<u>(13,758)</u>
	425,045	(659,845)	(234,800)
Restricted funds			
Latham Legacy Fund	-	(691)	(691)
TOTAL FUNDS	<u>425,045</u>	<u>(660,536)</u>	<u>(235,491)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

21. MOVEMENT IN FUNDS - continued

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.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

23. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.