

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE GUIDE ASSOCIATION - DERBYSHIRE**

THE GUIDE ASSOCIATION - DERBYSHIRE

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THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

Objectives and aims

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 (4 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years) and have 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 identify and fulfil their potential and to have their voices 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 2022 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Derbyshire 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 the county, 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 fund 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 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 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.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

2022 has been another exciting and eventful year for Girlguiding Derbyshire whilst it must be acknowledged that recovery from the pandemic Covid-19, continued to have some impact on the county's ability to deliver its plans, we have been largely able to do what we had planned to achieve. 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 2022, we were fortunate to be able to get back to face to face guiding, 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 getting the opportunity to enjoy adventurous activities, trips and even residential.

Our County Commissioner Team Challenge continued, with further challenges released and embraced by many. We've set 8 challenges already and there are a further 3 due for release in 2023. It has been truly heart-warming to see the activities done by our units during these challenges, with many good causes supported and new skills learned and shared by our thoughtful members, who continue to think of others in times of need.

We celebrated our Duke of Edinburgh award winners as part of our Celebration Afternoon Tea with our award recipients and their guests coming together in person to see us present over 170 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 was an absolute pleasure to celebrate those stories together.

Our properties in the county have taken advantage of the grant income received over the period of closure forced by the pandemic and we have updated the facilities at both Pax Hoh and Pax Tor. We are happy to see our members returning to residential visits in 2022 and we already have a number of bookings for the coming year.

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 as a mix of both virtual events and face to face meetings. We have recruited and supported with training a further 27 new commissioners in 2022.

Training needs across the county are regularly reviewed and discussed by the Adult Support Team and the Trainers. In 2022, we continued to offer our volunteers mandatory training for safeguarding and first response virtually and also provided a number of additional training sessions/workshop learning to enrich their knowledge and experience totalling over 3,000 learning opportunities provided across the year. We have also had 40 adult volunteers complete their leadership qualification supported by the 76 mentors we have across the county.

In line with the national picture, after a significant decline in our membership in 2021, we saw those figures steadily rise back up again to around 7,000. This is due mostly to the continued efforts of our strong team of volunteers who talk so passionately about what Girlguiding in Derbyshire offers, supported by our County Membership Growth and Retention team and their wider network of champions across the county.

It's been an absolute pleasure to yet again get out and meet so many of our volunteers and visit unit where we have seen so much amazing guiding. Our volunteers have worked hard to regroup and consider what guiding looks like in the post-pandemic era and once again, support our young members and each other to keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2023.

Conclusion

The county continues to develop and to offer exciting opportunities to its members. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without our brilliant volunteers the standards of guiding across Derbyshire could not be maintained.

2022 was another busy year of activities and events delivered at all levels of the organisation, with units, districts, areas and the county offering a rich and diverse programme of activities and events to our members. Membership numbers that declined in 2021 rallied well towards the end of 2021, and continued to grow and stabilise throughout 2022.

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 activity plans.

THE GUIDE ASSOCIATION - DERBYSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The county utilised as many schemes and grants as possible, to continue to ensure the core purpose of Girlguiding Derbyshire could continue, which it did successfully. So, after a successful 2022, we are very much looking forward to another exciting year ahead!

FINANCIAL REVIEW

Financial position

The results for the year show a surplus on unrestricted funds of £39,257 (2021 £192,222 deficit). We were very fortunate to receive legacy payments of £54,304 in the year which was the key driver for the surplus.

There was a deficit on restricted funds of £1,441 (2021: £564 Deficit) as we utilised the Latham Legacy to support our training activities across the County.

At the end of the year the Trustees also agreed to transfer £667 from Restricted funds to General funds. £177 was to support the purchase of Training Equipment, and £490 was released from the International Travel Fund that was initially established to help overseas Guides to attend future Peak Camps.

Funds carried forward as at 31 December 2022 amounted to unrestricted £486,307 (2021: £446,383) and restricted £3,714 (2021: £5,822).

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 Trustees have established a policy whereby the unrestricted funds not committed, designated for specific purposes, or invested in Fixed Assets (the free reserves) held by the Association should be sufficient to cover 12 months of the organisations planned activity. This equates to a free reserves requirement of £145,000 based on the 2022 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2022 the free reserves balance was £320,914, showing a surplus of funds of £175,914. The balance has been evaluated by the Trustees and we consider that the surplus will support the charity as we recover from the effects of the Covid-19 crisis allowing us to manage County subscriptions in order to retain and rebuild membership, and to fund improvements to the properties managed by the Association.

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, and periodic training opportunities to understand their duties and obligations.

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. Following the cancellation of the 2020 Peak Camp appointed representatives from both organisations are considering the future strategy for this joint venture.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

504343

THE GUIDE ASSOCIATION - DERBYSHIRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Principal address
Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees
Michelle Lewis County Commissioner
Isobel Clarke Assistant County Commissioner
Joanne Hems Assistant County Commissioner
Jane Stoney County Treasurer

Sarah Smith	Resigned February 2023
Dawn Hutcheson	Resigned January 2023
Katie Tanfield	
Mary Kellary	
Amanda Patchett	
Angela Arter	
Carole Nightingale	
Sarah Parr	
Claire Michelle Orford	Appointed January 2023
Sally Anne Parmar	Appointed February 2023

Independent Examiner
David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on 29/07/23 and signed on its behalf by:


Michelle 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 2022.

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').

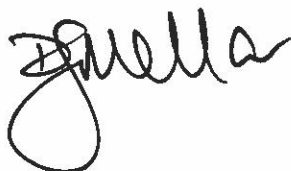
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 5/9/2023

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	109,009	-	109,009	50,996
Charitable activities					
County	6	57,007	-	57,007	63,237
Pax Tor Brownie House		6,495	-	6,495	17,669
Pax Hoh Campsite		2,904	-	2,904	8,000
Glenbrook Activity Centre		-	-	-	21,084
Virtual Branches		-	-	-	409
Other trading activities	4	5,632	-	5,632	3,601
Investment income	5	1,059	-	1,059	108
Other income	7	2,555	-	2,555	1,059
Total		184,661	-	184,661	166,163
EXPENDITURE ON					
Raising funds	8	(44)	-	(44)	18,925
Charitable activities					
County	9	131,069	-	131,069	69,141
Pax Tor Brownie House		10,178	-	10,178	7,026
Pax Hoh Campsite		4,201	-	4,201	7,218
Glenbrook Activity Centre		-	-	-	252,757
Peak Camps		-	-	-	550
Latham Legacy		-	1,441	1,441	564
Virtual Branches		-	-	-	2,768
Total		145,404	1,441	146,845	358,949
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	39,257	(1,441)	37,816	(192,786)
		667	(667)	-	-
Net movement in funds		39,924	(2,108)	37,816	(192,786)
RECONCILIATION OF FUNDS					
Total funds brought forward		446,383	5,822	452,205	644,991
TOTAL FUNDS CARRIED FORWARD		486,307	3,714	490,021	452,205

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	55,374	-	55,374	42,140
CURRENT ASSETS					
Stocks	16	3,155	-	3,155	4,119
Debtors	17	16,146	-	16,146	4,498
Cash at bank and in hand	18	<u>430,601</u>	<u>3,756</u>	<u>434,357</u>	<u>408,726</u>
		449,902	3,756	453,658	417,343
CREDITORS					
Amounts falling due within one year	19	(18,969)	(42)	(19,011)	(7,278)
NET CURRENT ASSETS					
		<u>430,933</u>	<u>3,714</u>	<u>434,647</u>	<u>410,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>486,307</u>	<u>3,714</u>	<u>490,021</u>	<u>452,205</u>
NET ASSETS					
		<u>486,307</u>	<u>3,714</u>	<u>490,021</u>	<u>452,205</u>
FUNDS					
Unrestricted funds	20			486,307	446,383
Restricted funds				<u>3,714</u>	<u>5,822</u>
TOTAL FUNDS					
				<u>490,021</u>	<u>452,205</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/07/2023 and were signed on its behalf by:

Michelle Lewis

Michelle Lewis - Trustee

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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
Fixtures and fittings	- at varying rates on cost

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 2022

3. DONATIONS AND LEGACIES		2022	2021
		£	£
Other donations		25	193
Legacies		54,304	-
Subscriptions		54,680	50,803
		<u>109,009</u>	<u>50,996</u>
4. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Sale of goods		5,632	2,350
Properties Income		-	1,251
		<u>5,632</u>	<u>3,601</u>
5. INVESTMENT INCOME		2022	2021
		£	£
Deposit account interest		1,059	108
6. INCOME FROM CHARITABLE ACTIVITIES		2022	2021
		£	£
Grants	Activity		
	County	1,818	56,234
Training	County	510	-
Programme and Events	County	53,705	6,439
Duke of Edinburgh	County	974	564
Grants	Pax Tor Brownie House	2,667	17,669
Camps and other activities	Pax Tor Brownie House	3,828	-
Grants	Pax Hoh Campsite	108	8,000
Camps and other activities	Pax Hoh Campsite	2,796	-
Grants	Glenbrook Activity Centre	-	21,084
Grants	Virtual Branches	-	409
		<u>66,406</u>	<u>110,399</u>
Grants received, included in the above, are as follows:		2022	2021
		£	£
Council Rates Grant		2,667	94,123
Coronavirus Job Retention Scheme		-	8,614
Growth Grant		1,326	659
Other		600	-
		<u>4,593</u>	<u>103,396</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

7. OTHER INCOME

	2022	2021
	£	£
Other income	<u>2,555</u>	<u>1,059</u>

8. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Purchases	2,557	2,291
Provision of services	(3,022)	2,036
Repairs and renewals	-	3,513
Glenbrook wages	-	5,441
Growth and retention	421	272
Depreciation	-	5,372
	<u>(44)</u>	<u>18,925</u>

Glenbrook Residential Centre was leased from Girlguiding Headquarters but was returned in 2021. All remaining accruals and provisions amounting to £3,022 have been written off in this year.

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Grant funding of activities (see note 11) £	Support costs (see note 12) £	Totals £
County	55,927	2,900	72,242	131,069
Pax Tor Brownie House	9,940	-	238	10,178
Pax Hoh Campsite	3,814	-	387	4,201
Latham Legacy	1,441	-	-	1,441
	<u>71,122</u>	<u>2,900</u>	<u>72,867</u>	<u>146,889</u>

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Insurance	2,582	2,762
Light and heat	2,197	2,104
Telephone	703	782
Training	3,859	3,211
Camp and activity costs	53,509	6,273
Repairs and renewals	3,182	4,302
Depreciation	5,090	3,753
	<u>71,122</u>	<u>23,187</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. GRANTS PAYABLE

	2022	2021
	£	£
County	<u>2,900</u>	<u>38</u>

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

	2022	2021
	£	£
International	2,650	-
Peak 2015	<u>250</u>	<u>38</u>
	<u>2,900</u>	<u>38</u>

International - to support Guides and Rangers on overseas trips.

Peak 2015 - Opportunities grants for Guides attending UK camps and activities.

12. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
County	66,978	5,264	72,242
Pax Tor Brownie House	-	238	238
Pax Hoh Campsite	<u>-</u>	<u>387</u>	<u>387</u>
	<u>66,978</u>	<u>5,889</u>	<u>72,867</u>

Included in support costs are accountancy fees - independent examination £2,499 (2021: £2,742).

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

Management

	2022	2021
	County	Total activities
	£	£
Wages	39,475	34,014
Other operating leases	10,954	9,768
Insurance	1,218	867
Light and heat	2,798	890
Telephone	347	386
Membership support costs	6,404	5,452
Administration expenses	3,566	3,552
Maintenance	731	947
Subscriptions	612	1,648
Depreciation of tangible and heritage assets	<u>873</u>	<u>180</u>
	<u>66,978</u>	<u>57,704</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

12. SUPPORT COSTS - continued Finance

	2022 Total activities £	2021 Total activities £
Loss on sale of tangible fixed assets	<u>-</u>	<u>252,875</u>

Governance costs

	County £	Pax Tor Brownie House £	Pax Hoh Campsite £	2022 Total activities £	2021 Total activities £
Accountancy	2,499	-	-	2,499	2,740
Legal & Professional fees	162	-	-	162	1,308
Expenses	<u>2,603</u>	<u>238</u>	<u>387</u>	<u>3,228</u>	<u>2,172</u>
	<u>5,264</u>	<u>238</u>	<u>387</u>	<u>5,889</u>	<u>6,220</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2022, 12 trustees received a total of £3,228 (In 2021, 14 trustees received a total of £2,172).

14. STAFF COSTS

	2022 £	2021 £
Wages and salaries	<u>39,475</u>	<u>34,014</u>
	<u>39,475</u>	<u>34,014</u>

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

	2022	2021
Managerial staff	1	1
Administrative staff	<u>2</u>	<u>3</u>
	<u>3</u>	<u>4</u>

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

The full time equivalent for the number of management and administration staff was 2 (2021: 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.

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	66,941	84,297	151,238
Additions	<u>-</u>	<u>19,196</u>	<u>19,196</u>
At 31 December 2022	<u>66,941</u>	<u>103,493</u>	<u>170,434</u>
DEPRECIATION			
At 1 January 2022	45,713	63,385	109,098
Charge for year	<u>-</u>	<u>5,962</u>	<u>5,962</u>
At 31 December 2022	<u>45,713</u>	<u>69,347</u>	<u>115,060</u>
NET BOOK VALUE			
At 31 December 2022	<u>21,228</u>	<u>34,146</u>	<u>55,374</u>
At 31 December 2021	<u>21,228</u>	<u>20,912</u>	<u>42,140</u>
16. STOCKS		2022	2021
		£	£
Stocks		<u>3,155</u>	<u>4,119</u>
17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade debtors		4,440	-
Prepayments and accrued income		<u>11,706</u>	<u>4,498</u>
		<u>16,146</u>	<u>4,498</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. CASH AT BANK AND IN HAND

	2022 £	2021 £
BANK		
County:		
Current account	2,741	1,746
Special Interest Bearing account	105,672	105,382
Business Reserve account	5,792	5,267
National Savings account	10,925	10,914
National Savings income bonds	65,000	65,000
Lloyds Business Account	142,204	104,385
Pax Tor Brownie House:		
Current account	3,624	5,514
Business Reserve account	66,526	76,366
Pax Hoh Campsite:		
Lloyds current account	17,120	19,187
Share of Peak Camps account	<u>14,576</u>	<u>14,562</u>
Bank total	434,180	408,323
CASH IN HAND		
County	151	304
Pax Hoh	64	63
Pax Tor	<u>25</u>	<u>36</u>
	<u>434,420</u>	<u>408,726</u>

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	4,560	-
Taxation and social security	997	482
Other creditors	<u>13,454</u>	<u>6,796</u>
	<u>19,011</u>	<u>7,278</u>

Included in other creditors is deferred income of £9,122 (2021: £240) relating to advance deposits.

THE GUIDE ASSOCIATION - DERBYSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General Fund	330,128	45,064	667	375,859
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	4,844	(2,450)	-	2,394
Half share of Peak Camps Reserve	14,562	14	-	14,576
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	18,340	(3,371)	-	14,969
	<u>446,383</u>	<u>39,257</u>	<u>667</u>	<u>486,307</u>
Restricted funds				
Latham Legacy Fund	5,332	(1,441)	(177)	3,714
International Fund	490	-	(490)	-
	<u>5,822</u>	<u>(1,441)</u>	<u>(667)</u>	<u>3,714</u>
TOTAL FUNDS	<u>452,205</u>	<u>37,816</u>	<u>-</u>	<u>490,021</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	184,447	(139,383)	45,064
International Travel Fund	200	(2,650)	(2,450)
Half share of Peak Camps Reserve	14	-	14
Peak 2015 and Opportunities Fund	-	(3,371)	(3,371)
	<u>184,661</u>	<u>(145,404)</u>	<u>39,257</u>
Restricted funds			
Latham Legacy Fund	-	(1,441)	(1,441)
	<u>-</u>	<u>(1,441)</u>	<u>(1,441)</u>
TOTAL FUNDS	<u>184,661</u>	<u>(146,845)</u>	<u>37,816</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for 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	<u>490</u>	<u>-</u>	<u>490</u>
	<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>

Comparative 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)
TOTAL FUNDS	<u>166,163</u>	<u>(358,949)</u>	<u>(192,786)</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. Due to the uncertainty of future Peak Camps, the bank account has been closed and the money returned to the 2 associations - this fund will be ringfenced for any future joint venture.

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 GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

20. MOVEMENT IN FUNDS - continued

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 was set up from surpluses from Peak 2015 and has been designated to cover new resources, joint trips and events, recruitment and training and opportunities..

Restricted funds

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

The International Fund was specifically set up to aid overseas Guides and Scouts to attend future peak camps. As the future of peak camps is currently being reviewed it has been agreed to transfer the balance of this fund into the general unrestricted fund.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

22. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.