

REGISTERED CHARITY NUMBER: 504343

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
THE GUIDE ASSOCIATION - DERBYSHIRE**

Report of the Trustees  
Unaudited Financial Statements  
Statement of Financial Activities  
Balance Sheet  
Cash Flow Statement  
Notes to the Financial Statements

# THE GUIDE ASSOCIATION - DERBYSHIRE

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 20
<b>Detailed Statement of Financial Activities</b>	21 to 22

---

## THE GUIDE ASSOCIATION - DERBYSHIRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2024 can be found in its latest Annual Report (published on its website at [www.girlguiding.org.uk](http://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 International Travel fund, the Peak 2015 fund, The Census Fund and a small grants fund.

The International Travel fund is available for leaders and other members attending Guide events overseas, the Peak 2015 fund is available for units organising international experiences and 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. The Census fund is to support units facing hardship in paying their annual Census and the small grants support other hardship cases.

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 2024

---

### ACHIEVEMENT AND PERFORMANCE

2024 has been another exciting and eventful year for Girlguiding Derbyshire we have been able to achieve what we planned. Across all sections there were activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure. One highlight of 2024 was the Christmas party held at Rollerworld, Derby where over 900 young members from all sections enjoyed activities throughout the day.

Throughout 2024 activities were shared across our social media and showed happy girls and equally happy leaders. Those images that we shared on our outward facing social media also gained a lot of 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 residential.

Our County Commissioner Challenge 'Dash around Derbyshire' continued, and this was supported by several county walks enabling our membership to access all areas of the county in order to participate this challenge.

The Duke of Edinburgh scheme continued and was well supported by leaders and girls with several young members achieving their awards. Our celebration afternoon in November was well received with over 170 awards being presented during the event and this was enjoyed by our members and guests as they heard about outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It was an absolute pleasure to celebrate those stories.

Our properties in the county Pax Hoh and Pax Tor continued to be well used by members of Girlguiding Derbyshire.. Pax Hoh is well regarded in the community for DofE expeditions and several schools utilised this site frequently. The properties are well managed by their respective committees and updated some facilities. Bookings for both venues are strong.

The county continues to provide opportunities for commissioners and leaders 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 were 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. The 'County day' in March was very well received and was a great success as it enabled leaders to feel supported, gain new ideas and network whilst having fun. Training needs across the county were regularly reviewed and we continued to offer our volunteers training for safeguarding and first response. We 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 75 adult volunteers complete their leadership qualification supported by 42 mentors we have across the county. We had 108 new volunteers in 2024 who were welcomed and trained according to their roles.

In line with the national picture, owing to a fall in the national birth rate, our girl numbers dipped slightly to below 6000. However, due to our growth and retention team promoting Girlguiding Derbyshire passionately, we saw our numbers stabilise towards the end of 2024. Our volunteer numbers remain at around 1500.

It's been an absolute pleasure to meet so many of our volunteers and visit units where there has been so much amazing guiding. Our volunteers continued to work hard in 2024 to 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 2025.

2024 also saw Girlguiding Derbyshire receive a significant legacy from Barbera Lomas of £560k. There were no specific directions on how this legacy should be spent. The trustees agree that a property for use by the girls and leaders in Derbyshire and further afield would be of most benefit to the county, and until the trustees have agreed the nature of the property, and identified such a property that the funds should be invested to allow the county to benefit from the interest this legacy can accrue.

### 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.

2024 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 stabilised throughout 2024.

## THE GUIDE ASSOCIATION - DERBYSHIRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### FINANCIAL REVIEW

##### Financial position

The results for the year show a surplus on unrestricted funds of £507,860 (2023 £77,609 deficit). The large surplus in unrestricted funds was mainly due to a large legacy received in the year.

There was an overall deficit on restricted funds of £1,617 (2023:£513). This arose as we utilised the Latham Legacy to support our training activities across the County..

Funds carried forward as at 31 December 2024 amounted to unrestricted £915,797 (2023: £408,698) and restricted £2,345 (2023: £3,201).

##### 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 £97,890 based on the 2024 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2024 the free reserves balance was £915,797, showing a surplus of funds of £817,907. The balance has been reviewed by the Trustees and they have determined that the legacy received this year of £560,000 should be held as a distinct separate reserve the majority of which will be invested in land or premises to be used as a County Headquarters and/or a space for Guiding Activities. Until a more detailed plan is developed these funds should be invested to allow the organisation to benefit from the accrued interest. The Campsite and Development Fund of £64,780 has been reviewed and is considered sufficient to cover likely future maintenance costs of the properties managed by the Association. The remaining surplus will support the charity to rise to the challenges of retaining and building membership in the context of a general decline in young people engaging in activities outside the home.

#### 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.

**THE GUIDE ASSOCIATION - DERBYSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
504343


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

**Trustees**  
Angela Arter County Commissioner

Lucie Alien - Assistant County Commissioner  
Rachel Bridge - Assistant County Commissioner  
Fiona Caldecott - County Treasurer  
Amanda Patchett  
Carole Nightingale  
Claire Michelle Orford  
Sally Anne Parmar  
Steph Hardwick  
Bev Myszka  
Tina Railton

**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 18.9.2025 and signed on its behalf by

  
.....  
Angela Arter - 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 2024.

### 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 member of the Institute of Chartered Accountants in England and 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

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

Date: 7/10/2025

# THE GUIDE ASSOCIATION - DERBYSHIRE

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

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	615,739	-	615,739	35,387
<b>Charitable activities</b>					
County	6	8,882	-	8,882	77,918
Pax Tor Brownie House		5,847	-	5,847	4,099
Pax Hoh Campsite		5,328	-	5,328	2,867
Outdoor Fund (D of E)		2,943	-	2,943	1,286
Latham Legacy		-	620	620	-
Peak International Experience		-	-	-	70
Census		-	-	-	6,470
Other trading activities	4	2,302	-	2,302	6,389
Investment income	5	6,262	-	6,262	3,998
Other income	7	167	-	167	244
<b>Total</b>		<b>647,470</b>	<b>620</b>	<b>648,090</b>	<b>138,728</b>
<b>EXPENDITURE ON</b>					
Raising funds	8	9,838	-	9,838	6,686
<b>Charitable activities</b>					
County	9	107,909	-	107,909	187,731
Combined Campsite and Development		110	-	110	-
Pax Tor Brownie House		12,288	-	12,288	11,501
Pax Hoh Campsite		6,469	-	6,469	3,857
Outdoor Fund (D of E)		2,996	-	2,996	2,683
Latham Legacy		-	2,237	2,237	2,858
Peak International Experience		-	-	-	(2,591)
Census		-	-	-	4,125
<b>Total</b>		<b>139,610</b>	<b>2,237</b>	<b>141,847</b>	<b>216,850</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	19	507,860 (761)	(1,617) 761	506,243 -	(78,122) -
<b>Net movement in funds</b>		<b>507,099</b>	<b>(856)</b>	<b>506,243</b>	<b>(78,122)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		408,698	3,201	411,899	490,021
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>915,797</b>	<b>2,345</b>	<b>918,142</b>	<b>411,899</b>

The notes form part of these financial statements

**THE GUIDE ASSOCIATION - DERBYSHIRE**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	(15)	46,652	-	46,652	51,568
<b>CURRENT ASSETS</b>					
Stocks	16	10,341	-	10,341	8,607
Debtors	17	18,783	-	18,783	8,395
Cash at bank and in hand		888,347	2,902	891,249	351,536
		917,471	2,902	920,373	368,538
<b>CREDITORS</b>					
Amounts falling due within one year	18	(48,326)	(557)	(48,883)	(8,207)
<b>NET CURRENT ASSETS</b>		869,145	2,345	871,490	360,331
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		915,797	2,345	918,142	411,899
<b>NET ASSETS</b>		915,797	2,345	918,142	411,899
<b>FUNDS</b>	19				
Unrestricted funds				915,797	408,698
Restricted funds				2,345	3,201
<b>TOTAL FUNDS</b>				918,142	411,899

The financial statements were approved by the Board of Trustees and authorised for issue on 18/9/25 and were signed on its behalf by:

Angela Arter  
Angela Arter - Trustee

The notes form part of these financial statements

# THE GUIDE ASSOCIATION - DERBYSHIRE

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>534,053</u>	<u>(83,939)</u>
Net cash provided by/(used in) operating activities		<u>534,053</u>	<u>(83,939)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(602)	(2,880)
Interest received		6,262	3,998
Net cash provided by investing activities		<u>5,660</u>	<u>1,118</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>351,536</u>	<u>434,357</u>
Cash and cash equivalents at the end of the reporting period		<u>891,249</u>	<u>351,536</u>

The notes form part of these financial statements

**THE GUIDE ASSOCIATION - DERBYSHIRE**

**NOTES TO THE CASH FLOW STATEMENT  
 FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>506,243</b>	<b>(78,122)</b>
<b>Adjustments for:</b>		
Depreciation charges	5,518	6,686
Interest received	(6,262)	(3,998)
Increase in stocks	(1,734)	(5,452)
(Increase)/decrease in debtors	(10,388)	7,751
Increase/(decrease) in creditors	40,676	(10,804)
<b>Net cash provided by/(used in) operations</b>	<b>534,053</b>	<b>(83,939)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/24	Cash flow	At 31/12/24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	351,536	539,713	891,249
	<u>351,536</u>	<u>539,713</u>	<u>891,249</u>
<b>Total</b>	<u>351,536</u>	<u>539,713</u>	<u>891,249</u>

The notes form part of these financial statements

# THE GUIDE ASSOCIATION - DERBYSHIRE

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

---

### 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.

#### 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.

#### 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

**THE GUIDE ASSOCIATION - DERBYSHIRE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024****2. ACCOUNTING POLICIES - continued****Tangible fixed assets**

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.

**3. DONATIONS AND LEGACIES**

	2024 £	2023 £
Other donations	500	67
Legacies	560,079	-
Subscriptions	55,160	35,320
	<u>615,739</u>	<u>35,387</u>

**THE GUIDE ASSOCIATION - DERBYSHIRE**

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

**4. OTHER TRADING ACTIVITIES**

	<b>2024</b>	2023
	£	£
Sale of goods	<u>2,302</u>	<u>6,389</u>

**5. INVESTMENT INCOME**

	<b>2024</b>	2023
	£	£
Deposit account interest	<u>6,262</u>	<u>3,998</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2024</b>	2023
	£	£
Grants		
County	150	175
Training		
County	113	455
Camps and other activities		
County	-	20
Programme and Events		
County	8,563	76,938
Duke of Edinburgh		
County	56	330
Camps and other activities		
Pax Tor Brownie House	5,847	4,099
Grants		
Pax Hoh Campsite	500	-
Camps and other activities		
Pax Hoh Campsite	4,804	2,837
Programme and Events		
Pax Hoh Campsite	24	30
Duke of Edinburgh		
Outdoor Fund (D of E)	2,943	1,286
Programme and Events		
Latham Legacy	620	-
Programme and Events		
Peak International Experience	-	70
Grants		
Census	-	6,470
	<u>23,620</u>	<u>92,710</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	2023
	£	£
Council Rates Grant	-	175
Other	650	-
Census	-	6,470
	<u>650</u>	<u>6,645</u>

**7. OTHER INCOME**

	<b>2024</b>	2023
	£	£
Other income	<u>167</u>	<u>244</u>

**THE GUIDE ASSOCIATION - DERBYSHIRE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024****8. RAISING FUNDS****Other trading activities**

	2024	2023
	£	£
Purchases	2,491	5,368
Provision of services	760	942
Growth and retention	6,587	376
	<u>9,838</u>	<u>6,686</u>

**9. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	16,543	2,950	88,416	107,909
Combined Campsite and Development	-	-	110	110
Pax Tor Brownie House	12,128	-	160	12,288
Pax Hoh Campsite	6,458	-	11	6,469
Outdoor Fund (D of E)	2,996	-	-	2,996
Latham Legacy	2,237	-	-	2,237
	<u>40,362</u>	<u>2,950</u>	<u>88,697</u>	<u>132,009</u>

**10. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Insurance	2,176	3,073
Light and heat	3,037	2,904
Telephone	454	768
Training	3,602	5,641
Camp and activity costs	19,797	93,581
Repairs and renewals	6,747	2,511
Depreciation	4,549	5,860
	<u>40,362</u>	<u>114,338</u>

**THE GUIDE ASSOCIATION - DERBYSHIRE**

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

**11. GRANTS PAYABLE**

	<b>2024</b>	2023
	£	£
County	<b>2,950</b>	1,252
Census	-	4,125
	<u><b>2,950</b></u>	<u>5,377</u>

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

	<b>2024</b>	2023
	£	£
International	<b>180</b>	-
Peak 2015	<b>2,680</b>	965
Census	-	4,125
Other	<b>90</b>	287
	<u><b>2,950</b></u>	<u>5,377</u>

International - to support Guides and Rangers on overseas trips.

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

Census - a fund for Census Support Grants

Other - other small grants

**12. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs £	£
County	<b>80,146</b>	<b>8,270</b>	<b>88,416</b>
Combined Campsite and Development	<b>110</b>	-	<b>110</b>
Pax Tor Brownie House	<b>160</b>	-	<b>160</b>
Pax Hoh Campsite	<b>11</b>	-	<b>11</b>
	<u><b>80,427</b></u>	<u><b>8,270</b></u>	<u><b>88,697</b></u>

Included in support costs are accountancy fees - independent examination £3,500 (2023: £2,945).

## THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 12. SUPPORT COSTS - continued

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

**Management**

	County £	Combined Campsite and Development £	Pax Tor Brownie House £
Wages	49,302	-	-
Other operating leases	15,456	-	-
Insurance	914	-	-
Light and heat	3,597	-	-
Telephone	484	-	-
Membership support costs	5,231	-	160
Administration expenses	2,615	-	-
Maintenance	606	-	-
Subscriptions	1,082	-	-
Depreciation of tangible and heritage assets	859	110	-
	<u>80,146</u>	<u>110</u>	<u>160</u>

	Pax Hoh Campsite £	2024 Total activities £	2023 Total activities £
Wages	-	49,302	44,505
Other operating leases	-	15,456	12,000
Insurance	-	914	1,250
Light and heat	-	3,597	5,697
Telephone	-	484	409
Membership support costs	11	5,402	6,185
Administration expenses	-	2,615	3,325
Maintenance	-	606	1,786
Subscriptions	-	1,082	975
Depreciation of tangible and heritage assets	-	969	825
	<u>11</u>	<u>80,427</u>	<u>76,957</u>

**Governance costs**

	2024 County £	2023 Total activities £
Accountancy	3,500	2,945
Legal & Professional fees	-	1,980
Expenses	4,770	8,567
	<u>8,270</u>	<u>13,492</u>

## THE GUIDE ASSOCIATION - DERBYSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2024, 11 trustees received a total of £4,770 (In 2023, 12 trustees received a total of £8,568).

#### 14. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	49,302	44,505
	<u>49,302</u>	<u>44,505</u>

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

	2024	2023
Managerial staff	1	1
Administrative staff	2	2
	<u>3</u>	<u>3</u>

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

The full time equivalent for the number of management and administration staff was 2 (2023: 2)

##### 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 2024**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2024	69,461	103,853	173,314
Additions	-	602	602
At 31 December 2024	69,461	104,455	173,916
<b>DEPRECIATION</b>			
At 1 January 2024	45,860	75,886	121,746
Charge for year	252	5,266	5,518
At 31 December 2024	46,112	81,152	127,264
<b>NET BOOK VALUE</b>			
At 31 December 2024	23,349	23,303	46,652
At 31 December 2023	23,601	27,967	51,568

**16. STOCKS**

	2024 £	2023 £
Stocks	10,341	8,607

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	45	-
Prepayments and accrued income	18,738	8,395
	18,783	8,395

**THE GUIDE ASSOCIATION - DERBYSHIRE**

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

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	2,040	2,307
Taxation and social security	2,734	1,875
Other creditors	44,109	4,025
	<u>48,883</u>	<u>8,207</u>

Included in other creditors is deferred income of £39,805 (2023: £685) relating to advance deposits.

**19. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement	Transfers	At
	£	in funds	between	31/12/24
	£	£	funds	£
<b>Unrestricted funds</b>				
General Fund	305,069	516,491	(3,878)	817,682
Combined Campsite and Development Fund	64,390	390	-	64,780
International Travel Fund	2,394	(5,511)	3,117	-
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	1,791	(53)	-	1,738
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	7,610	-	-	7,610
Peak 2015 and Opportunities Fund	10,003	(3,457)	-	6,546
	<u>408,698</u>	<u>507,860</u>	<u>(761)</u>	<u>915,797</u>
<b>Restricted funds</b>				
Latham Legacy Fund	856	(1,617)	761	-
Census Support	2,345	-	-	2,345
	<u>3,201</u>	<u>(1,617)</u>	<u>761</u>	<u>2,345</u>
<b>TOTAL FUNDS</b>	<u>411,899</u>	<u>506,243</u>	<u>-</u>	<u>918,142</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	642,716	(126,225)	516,491
Combined Campsite and Development Fund	500	(110)	390
International Travel Fund	811	(6,322)	(5,511)
Outdoor Fund (D of E)	2,943	(2,996)	(53)
Peak 2015 and Opportunities Fund	500	(3,957)	(3,457)
	<u>647,470</u>	<u>(139,610)</u>	<u>507,860</u>
<b>Restricted funds</b>			
Latham Legacy Fund	620	(2,237)	(1,617)
<b>TOTAL FUNDS</b>	<u>648,090</u>	<u>(141,847)</u>	<u>506,243</u>

THE GUIDE ASSOCIATION - DERBYSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
<b>Unrestricted funds</b>				
General Fund	378,487	(73,908)	490	305,069
Combined Campsite and Development Fund	64,390	-	-	64,390
International Travel Fund	2,394	-	-	2,394
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	3,188	(1,397)	-	1,791
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	5,439	2,661	(490)	7,610
Peak 2015 and Opportunities Fund	14,968	(4,965)	-	10,003
	<u>486,307</u>	<u>(77,609)</u>	<u>-</u>	<u>408,698</u>
<b>Restricted funds</b>				
Latham Legacy Fund	3,714	(2,858)	-	856
Census Support	-	2,345	-	2,345
	<u>3,714</u>	<u>(513)</u>	<u>-</u>	<u>3,201</u>
<b>TOTAL FUNDS</b>	<u>490,021</u>	<u>(78,122)</u>	<u>-</u>	<u>411,899</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	130,173	(204,081)	(73,908)
Outdoor Fund (D of E)	1,286	(2,683)	(1,397)
Peak International Experience	70	2,591	2,661
Peak 2015 and Opportunities Fund	729	(5,694)	(4,965)
	<u>132,258</u>	<u>(209,867)</u>	<u>(77,609)</u>
<b>Restricted funds</b>			
Latham Legacy Fund	-	(2,858)	(2,858)
Census Support	6,470	(4,125)	2,345
	<u>6,470</u>	<u>(6,983)</u>	<u>(513)</u>
<b>TOTAL FUNDS</b>	<u>138,728</u>	<u>(216,850)</u>	<u>(78,122)</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 GUIDE ASSOCIATION - DERBYSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 19. MOVEMENT IN FUNDS - continued

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 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.

The Census Support Fund is only to be used for Census Support Grants.

#### 20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

#### 21. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

## THE GUIDE ASSOCIATION - DERBYSHIRE

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

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Other donations	500	67
Legacies	560,079	-
Subscriptions	55,160	35,320
	<b>615,739</b>	<b>35,387</b>
<b>Other trading activities</b>		
Sale of goods	2,302	6,389
<b>Investment income</b>		
Deposit account interest	6,262	3,998
<b>Charitable activities</b>		
Grants	650	6,645
Training	113	455
Camps and other activities	10,651	6,956
Programme and Events	9,207	77,038
Duke of Edinburgh	2,999	1,616
	<b>23,620</b>	<b>92,710</b>
<b>Other income</b>		
Other income	167	244
<b>Total incoming resources</b>	<b>648,090</b>	<b>138,728</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,491	5,368
Provision of services	760	942
Growth and retention	6,587	376
	<b>9,838</b>	<b>6,686</b>
<b>Charitable activities</b>		
Insurance	2,176	3,073
Light and heat	3,037	2,904
Telephone	454	768
Training	3,602	5,641
Camp and activity costs	19,797	93,581
Repairs and renewals	6,747	2,511
Depreciation of tangible fixed assets	4,549	5,860
Grants to individuals	2,950	5,377
	<b>43,312</b>	<b>119,715</b>

This page does not form part of the statutory financial statements

## THE GUIDE ASSOCIATION - DERBYSHIRE

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<b>Support costs</b>		
<b>Management</b>		
Wages	49,302	44,505
Other operating leases	15,456	12,000
Insurance	914	1,250
Light and heat	3,597	5,697
Telephone	484	409
Membership support costs	5,402	6,185
Administration expenses	2,615	3,325
Maintenance	606	1,786
Subscriptions	1,082	975
Depreciation of tangible and heritage assets	969	825
	<u>80,427</u>	<u>76,957</u>
<b>Governance costs</b>		
Accountancy	3,500	2,945
Legal & Professional fees	-	1,980
Expenses	4,770	8,567
	<u>8,270</u>	<u>13,492</u>
Total resources expended	<u>141,847</u>	<u>216,850</u>
Net income/(expenditure)	<u>506,243</u>	<u>(78,122)</u>

This page does not form part of the statutory financial statements