

SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION

(Registered Charity Number 507808)

TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS

PERIOD ENDED 31st AUGUST 2024

<u>Contents</u>	<u>Page</u>
Trustee Annual Report	2 - 5
Financial Statements :	6-7
Notes to the Accounts	8-10
Independent Examiners Report	11



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 st	July	2023		31 st	August	2024

Section A Reference and administration details

Charity name South Yorkshire County of The Guide Association

Other names charity is known by
 South Yorkshire Guide Association
 Girlguiding South Yorkshire

Registered charity number (if any) 507808

Charity's principal address
 Hesley Guide House , Hesley Wood Scout Activity Centre,
 White Lane ,Chapelton , Sheffield
Postcode S35 2YH

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Helen Elizabeth Cook	County Commissioner Assistant County Commissioner	From 01.09.2023 To 31.08.2023	North East England Region Commissioner South Yorkshire County Commissioner
Janet Margaret Cain	County Commissioner	To 31.08.2023	North East England Region Commissioner
Terri-Ann Smith	Assistant County Commissioner	From 01.09.2023	South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner Job Share		South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner Job Share		South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner Job Share		South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner Job Share		South Yorkshire County Commissioner
Christine Tate	Division Commissioner Job Share		South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner		South Yorkshire County Commissioner
Alice Emily Lindley	Division Commissioner		South Yorkshire County Commissioner
Juliette Ann Carpenter	Division Commissioner Job Share		South Yorkshire County Commissioner
Jaqueline Jayne Taggart	Division Commissioner Job Share		South Yorkshire County Commissioner
Nikki Emma Jewison	Division Commissioner Job Share		South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner		South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Rebecca Broadbent	Division Commissioner	From 01.04.2024	South Yorkshire County Commissioner
Kay Skelton	Division Commissioner	To 31.03.2024	South Yorkshire County Commissioner
Emma Louise Bradbury	Division Commissioner	From 01.03.2024	South Yorkshire County Commissioner
Mandy Gale	Division Commissioner	To 29.02.2024	South Yorkshire County Commissioner

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

Names and addresses of advisors (Optional information)

Type of advisor	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Royal Charter granted 14th December 1922 and subsequent amendements
How the charity is constituted (eg. trust, association, company)	Separately constituted branch of The Guide Association (Charity Number 306016)
Trustee selection methods (eg. appointed by, elected by)	County Commissioner selected by the Commissioner for North East England Guide Association Assistant County Commissioner and Division Commissioners selected by County Commissioner

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- * policies and procedures adopted for the induction and training of trustees;
- * the charity's organisational structure and any wider network with which the charity works;
- * relationship with any related parties;
- * trustees' consideration of major risks and the system and procedures to manage them.

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Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

The County 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, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- * policy on grantmaking;
- * policy programme related investment;
- * contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The trustees met 6 times during the year at Hesley Guide House for routine business meetings.

An important function of the county is to provide appropriate and adequate training to the volunteer adult leaders to enable them to deliver the Girlguiding programme to our young members in a safe environment. The county continues to organise training and drop-in sessions to provide this support.

The county also provides opportunities for our young members (and adult volunteers) to experience Guiding outside of their own unit. During this year, there have been a number of activity sessions held at Hesley Guide House, trips to Scotland and Norway and we continue to provide opportunities for the completion of the Duke of Edinburgh Award.

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we acknowledge our volunteers by organising "Thank you" events.

Section E

Financial Review

Brief statement of the charity's policy on reserves

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £10000. The balance at 31.08.2024 after excluding this buffer equals £21575

The initial budget has to be completed by the December prior to the start of the financial year. The budget for Ye 31.08.2025 was estimated in December 2023 at £16358 but this will be reviewed and an increase to approximately £21000 is forecast.

Any difference between the available funds and the revised budget will be included in the calculation of the levy set to meet the costs of Ye 31.08.2026

The Trading account is self balancing at 31st May each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £1650 paid in advance for bookings after 31.08.2024

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 31.08.2025

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- * the charity's principal sources of funds (including any fundraising);
- * how expenditure has supported the key objectives of the charity;
- * investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	H E Cook	T Smith
Full name(s)	Helen Elizabeth Cook	Terri-Ann Smith
Position (eg Secretary, Chair, etc)	County Commissioner (Chair)	Assistant County Commissioner
Date	04.12.2024	04.12.2024

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024*

*Year End changed from 30th June to 31st August: This Year =14 month period/ Last Year = 12month period

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Designate</u> <u>d Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>This Year</u> <u>Total</u>	<u>Last Year</u> <u>Total</u>
		£	£	£	£	£
<u>RECEIPTS AND PAYMENTS ACCOUNT</u>						
RECEIPTS						
General Fund	4	19897			19897	28162
Trading	5		16751		16751	15570
Hesley Guide House	6		21251		21251	13050
Helping Hand Grant Fund	7		18		18	5
Property Reserve			202		202	24
Fund Holding Account	8		5626		5626	6468
UK Trips & Activities				1766	1766	13264
International Trips				19317	19317	0
Other Restricted Funds				6296	6296	7588
Total		<u>19897</u>	<u>43848</u>	<u>27379</u>	<u>91124</u>	<u>84131</u>
PAYMENTS						
General Fund	4	16095			16095	21596
Trading	5		14517		14517	13881
Hesley Guide House	6		24185		24185	13106
Helping Hand Grant Fund	7		467		467	252
Property Reserve			0		0	0
Fund Holding Accounts	8		5063		5063	6518
UK Trips & Activities				2629	2629	13024
International Trips				20603	20603	0
Other Restricted Funds				5942	5942	4592
Total		<u>16095</u>	<u>44232</u>	<u>29174</u>	<u>89501</u>	<u>72969</u>
NET RECEIPTS (PAYMENTS)		3802	-384	-1795	1623	11162
TRANSFERS between funds		-3836	924	2912	0	0
FUNDS B/FWD 1st JULY		<u>31609</u>	<u>48077</u>	<u>3673</u>	<u>83359</u>	<u>72197</u>
FUNDS C/FWD 31st AUGUST		<u>31575</u>	<u>48617</u>	<u>4790</u>	<u>84982</u>	<u>83359</u>
<u>STATEMENT OF ASSETS AND LIABILITIES</u>						
MONETARY ASSETS						
Cash & Unlodged cheques		31		0	31	0
Co-operative Bank Current Account		21080	22354	4790	48224	46914
NS&I Investment Account		10464	26263		36727	36445
Total funds		<u>31575</u>	<u>48617</u>	<u>4790</u>	<u>84982</u>	<u>83359</u>
OTHER ASSETS						
Stock Badges & Resources @ cost		46	1026		1072	1309
Amounts owing to SYGA		291	105	933	1329	1113
Total		<u>337</u>	<u>1131</u>	<u>933</u>	<u>2401</u>	<u>2422</u>
OTHER LIABILITIES						
Amounts owed by SYGA		5	734	15	754	1112
Refund share Trading Profit to units (Estimated)			273		273	312
Funds held on behalf of South Yorkshire Levels					0	1865
Total		<u>5</u>	<u>1007</u>	<u>15</u>	<u>1027</u>	<u>3289</u>

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024

ASSETS RETAINED FOR OWN USE

Hesley Guide House including Fixtures, fittings and equipment
South Yorkshire County Standard
Equipment for Duke of Edinburgh Award expeditions
Equipment for First Aid training
Awards and resources for volunteers

Signed on behalf of all the trustees :

<u>Signature</u>	<u>Print Name</u>	<u>Date of Approval</u>
H E Cook	Helen Elizabeth Cook County Commissioner (Chair)	04.12.2024
T Smith	Terri-Ann Smith Assistant County Commissioner	04.12.2024

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024*

1 Accounting Policies

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

2 Fund Accounting

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	31609	19897	-16095	-3836	31575
					0
Total	31609	19897	-16095	-3836	31575

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Trading	1333	16751	-14517	-2672	895
Hesley Guide House	11242	21251	-24185	2006	10314
Helping Hand Fund	9158	18	-467	1176	9885
Property Reserve Fund	26061	202	0	0	26263
Funds Holding Accounts	283	5626	-5063	414	1260
Total	48077	43848	-44232	924	48617

Note : Current year receipt is interest received on the NS&I account

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
UK Trips	1202	1766	-2629	-339	0
International Trips	140	19317	-20603	3400	2254
Other Restricted Funds:	2331	6296	-5942	-149	2536
Total	3673	27379	-29174	2912	4790

Analysis of total restricted funds

UK Trips Retained Balance	0	0	0	0	0
Scotland 2023	1202	1766	-2629	-339	0
International Trips Retained Balance	140	0	0	-140	0
Norway 2024	0	16217	-18957	2740	0
Switzerland 2025	0	3100	-1646	800	2254
Cleeves grant re Hesley Guide House	36	0	0	0	36
Girlguiding NEE Grant Magna October 2024	0	2500	0	0	2500
Girlguiding NEE Grant Annual Subscriptions	431	0	-157	-274	0
County Guide & Ranger Units	0	234	-312	78	0
66th Doncaster Units	1864	3562	-5473	47	0
Total	3673	27379	-29174	2912	4790

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024*

3 Prior Year "Fund Accounting" Information

The "Prior Year" analysis in the following notes includes transfers between funds which are not allocated to categories in the Receipts & Payment Statement. This prior year breakdown is provided to enable the statement and analysis to be reconciled.

	<u>Balance Bfwd</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Balance cfwd</u>
	£	£	£	£	£
General Fund	24360	28162	-21596	683	31609
Trading	1601	15570	-13881	-1957	1333
Hesley Guide House	11036	13050	-13106	262	11242
Helping Hand Grant Fund	8403	5	-252	1002	9158
Funds Holding Account	-757	6468	-6518	1090	283

	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u>	<u>Total</u>	<u>Prior Year</u>
	£	£	£	£	£
<u>4 General Fund</u>					
Subscriptions	14586	-188		14398	15688
Donations / Fundraising				0	75
Interest / Investment Income	80			80	9
Grants	200		188	388	576
Leadership, Training & Development	1246	-2974	-168	-1896	-2653
Programme & Wider Opportunities	3380	-3206	-1213	-1039	717
AGM / Annual Review		-392		-392	-913
Expenses		-1513		-1513	-1160
Insurance		-774		-774	-766
Fees & Charges		-1166		-1166	-1100
Website		-927		-927	-103
Administration Support		-4493		-4493	-3086
Other	405	-462		-57	-35
Transfer to Other Funds			-2643	-2643	0
Total	19897	-16095	-3836	-34	7249

5 Trading

Trading	16751	-14239		2512	1972
Expenses	0	-22		-22	-97
Stripe Fees	0	-256		-256	-173
Trading Rebate	0		-2672	-2672	-1970
Total	16751	-14517	-2672	-438	-268

Note : Cost value of stock held @ 31.08.2024 = £136

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024*

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
6 <u>Hesley Guide House</u>					
Letting Receipts	19871			19871	12323
Cleaning Fees	1380			1380	540
HWGH Badges			186	186	179
County Use			1820	1820	90
Grants				0	180
Building Refurbishment		-4680		-4680	0
Maintenance		-2049		-2049	-2397
Equipment Purchases		-4687		-4687	-900
Rent		-2979		-2979	-2383
Utilities		-2892		-2892	-2739
Consumables & Services		-1654		-1654	-516
Expenses		-493		-493	-276
Insurance		-1756		-1756	-1738
Statutory Inspection Fees		-368		-368	-444
Stripe Fees		-189		-189	-103
Wi-Fi		-203		-203	
SYCSC Support		-2027		-2027	-1560
Other		-208		-208	-50
Transfer from General Fund		0		0	0
	21251	-24185	2006	-928	206

7 <u>Helping Hand Grant Fund</u>					
Transfer ex General Fund			2643	2643	0
Transfer Trading Profit			1508	1508	1128
Unclaimed Trading Rebate			108	108	297
County Merchandise	18		327	345	55
Grants		-467	-3410	-3877	-725
	18	-467	1176	727	755

8 <u>Fund Holding Accounts</u>					
County Duke of Edinburgh Award	4339	-3339	-233	767	1383
GGSY Website shop expenses	0	-36	47	11	-8
HWGH Badges	546	-6	-189	351	-341
County Standard Badges	61	-3	-35	23	51
County 26 Challenge Badges	540	-506	-241	-207	0
Annual Subscriptions	116	-116	0	0	0
Trading Rebate to Levels	0	-1057	1057	0	-13
Other clearing balances	24	0	-24	0	0
County Guide & Ranger Units	0	0	32	32	-32
	5626	-5063	414	977	1040

Note	Stock	GGSY Badges @ 31.08.2024	Qty	Value @ Cost- £
		HGH Badges	488	333
		County Standard Badges	361	350
		County 26 Challenge Badges	420	207
				890

9 Trustees Remuneration and Expenses

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2024 which are set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co
Chartered Accountants
13/15 Netherhall Road
DONCASTER
DN1 2PH

22 November 2024