

GIRL GUIDING ANGLIA



ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

# Girlguiding Anglia Annual Report

Year ended 31 December 2021



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# Girlguiding Anglia Annual Report

Year ended 31 December 2021



## Charity Reference & Administrative Details

<i>Registered charity name</i>	The Guide Association Anglia Region																
<i>Operating as</i>	Girlguiding Anglia																
<i>Charity number</i>	278508																
<i>Auditor</i>	Price Bailey LLP Anglia House, 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich NR7 0HR																
<i>Bankers</i>	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ															
<i>Chief Commissioner</i>	Tracy Foster																
<i>Management Team</i>	<table> <tr> <td>Amanda Bayfield</td><td>Executive Manager</td><td>From 6<sup>th</sup> April 2021</td></tr> <tr> <td>Louise Copley</td><td>Retail Manager</td><td></td></tr> <tr> <td>Bonnie Dillaway</td><td>Operations Manager</td><td></td></tr> <tr> <td>Fiona Hunter</td><td>Centre and Estate Manager</td><td></td></tr> <tr> <td>David Maidstone</td><td>Finance Manager</td><td></td></tr> </table>		Amanda Bayfield	Executive Manager	From 6 <sup>th</sup> April 2021	Louise Copley	Retail Manager		Bonnie Dillaway	Operations Manager		Fiona Hunter	Centre and Estate Manager		David Maidstone	Finance Manager	
Amanda Bayfield	Executive Manager	From 6 <sup>th</sup> April 2021															
Louise Copley	Retail Manager																
Bonnie Dillaway	Operations Manager																
Fiona Hunter	Centre and Estate Manager																
David Maidstone	Finance Manager																
<i>Principal Office &amp; Registered Address</i>	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN																

## Trustees

The trustees are the voting members of the Girlguiding Anglia Executive Committee. The trustees who have served the charity since 1 January 2021 are as follows:

Tracy Foster	Chief Commissioner for Anglia	
Andrea Oughton	Deputy Chief Commissioner	
Sandra Richardson	Treasurer	
Julie Richards	Region Appointment	Until 5 <sup>th</sup> March 2021
Deborah Docherty	Region Appointment	Until 5 <sup>th</sup> March 2021
Pat Pinington	Region Appointment	From 1 <sup>st</sup> May 2021
Fiona Joines	Region Appointment	From 1 <sup>st</sup> May 2021
Laura Ludlow	Adult Leader Trustee	
Isobel Johnson	Adult Leader Trustee	
Karen Keeling	County Commissioner Trustee	
Claire Course	County Commissioner Trustee	
Angela Peel	County Commissioner Trustee	Until 31 <sup>st</sup> July 2021
Katherine West	County Commissioner Trustee	From 1 <sup>st</sup> August 2021



## Trustees' Report

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The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2021.

### Statement of the Trustees' Responsibilities

The trustees of Girlguiding Anglia are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP 2019 (FRS109)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.



## **Structure, Governance and Management**

Girlguiding Anglia comprises of twelve guiding counties. It is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women in the UK.

In accordance with Bye-Law 9.2(c) of The Royal Charter and Bye-Laws of The Guide Association 1922, Girlguiding Anglia's Executive Committee is responsible to the Girlguiding Executive Committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of: The Royal Charter and Bye-Laws; The Guiding Manual; and The Guiding Handbook.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team of Executive Manager, Finance Manager, Operations Manager, Activity Centre and Estate Manager, and Retail Manager, with oversight from the Chief Commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The Human Resources Committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment or other reasons
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.



### Recruitment, Appointment and Training of Trustees

Girlguiding Anglia's constitution provides for a total of 12 trustees, as follows:

- Chief Commissioner;
- Deputy Chief Commissioner;
- Region Treasurer;
- Three Anglia Region County Commissioners;
- Two Anglia Region appointment holders;
- Three Anglia Region grassroots leaders; and
- One external Trustee.

The first three roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the Chief Commissioner is appointed by the Chief Guide of Girlguiding;
- the Deputy Chief Commissioner is appointed by the Chief Commissioner of Girlguiding Anglia;
- the Region Treasurer is appointed by the Board of Trustees, on the recommendation of the Chief Commissioner;
- the three County Commissioner trustees are elected by all the County Commissioners within Girlguiding Anglia;
- the three Region appointment holder trustees are elected by the Board of Trustees;
- the grassroot leader trustees are elected by adult members within Girlguiding Anglia;
- and the external trustee is appointed by the Board of Trustees.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate. In addition, Girlguiding Anglia has developed an online trustee resource, providing information and good practice guidance covering all aspects of the trustee role.

### Risk Management Statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis, with additional scrutiny due to the Coronavirus situation and the impacts on Girlguiding. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office. Key risk areas (with examples) are:

- Governance, Regulatory & Compliance (Legislative change, lack of suitable trustees)
- External (Safeguarding, Coronavirus, international travel restrictions)
- Operational (Staff numbers and qualification, equipment malfunction, over subscription to events)
- Financial (Insufficient funds, accounting error, fraud, income exceeding expectations)

# Girlguiding Anglia Annual Report

Year ended 31 December 2021



## Objective and Activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current Statement of Purpose and aim of guiding are as follows:

### *Statement of Purpose*

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

### *The Aim of Guiding*

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the Region and its twelve Counties.

### *Statement of Public Benefit*

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the Region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The Chair of Trustees and Chief Commissioner's Report on pages 6 to 8 gives details on what has been achieved in 2021.



## Chair of Trustees' Report for 2021

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Last year we have launched our strategy "Together we inspire" 2021-2026. This was a virtual event due to covid restrictions; the event was for lead volunteers, trustees, and senior management team. Two main focus areas:



### **Members' experiences**

Ensuring our members have a positive experience, one in which they feel valued, supported, and have opportunities to develop.

### **Members voices**

Ensuring our engagement with all members, gathering their ideas to influence future direction and shape our vision for the future

These areas have been our focus for 2021 alongside our recovery plan which was developed to plan achievable and effective goals throughout the year.

This has included.

- To encourage and promote flexible guiding particularly for the return to face-face guiding in the aftermath of the pandemic
- To grow and also to sustain our existing membership
- To use data to inform effective decision making and targeting of resources
- To support Hautbois Activity centre plans were made to open up and return to activities and residentials
- To ensure there is secure financial budgeting and planning for the future

We have focussed our attention on supporting our members to return to active face to face guiding once it was safe to do so. We continue to provide resources to support risk assessment and to assist leaders to engage with their girls whilst virtual guiding took place.

In 2021 our region also celebrated its 50th birthday alongside other regions across the UK. We changed our plans significantly and planned a yearlong challenge creating a Buzz About Anglia challenge which has six themes to offer a varied programme for all sections to engage with.

- Be Adventurous
- Be New and creative
- Be Giving
- Be a Leading light
- Be an International explorer
- Be Amazing

We had a fabulous take up with 24,000 downloads of activities. Each theme has an average of 450 downloads. The activities supported the units to take part in the challenge and the overall programmes offer.



## **Girlguiding Anglia Annual Report**

Year ended 31 December 2021



We held a virtual event Fiesta Fun in July and encouraged everyone to hold a Party in November, with the pack of suggested ideas to celebrate our birthday.

Region Conference “Together we inspire” in October brought together senior staff members, and lead volunteers to review our strategy and to consider the inclusivity of our offer. We enlisted an outside trainer to take us through some activities to plan and review how we as a region can be more inclusive to our existing members and encourage others to join.

One team approach has been fostered across our organisation with volunteers and staff teams working together. Our staff team has remained fairly stable with us continuing to make use of the furlough scheme. We recruited to our executive manager position and welcomed Amanda to the team in April 2021.

### **Trainings**

- Safe space trainings
- Commissioner sessions
- New leaders
- Trainer support
- Easy Fundraising
- ROVE = which included session linking to our challenge

### **Thanks and Recognition**

Valuing our members remains a high priority and we continue with 1 and 3 year awards plus our Anglia Brooch, and Young people award. We also had one recipient of a Laurel Award which is a national Girlguiding recognition of outstanding service to guiding.

### **Recovery Plan**

We recognise that this coming year we will continue to recover and rebuild. We have utilised our reserves policy to give sustainability grants to each of our 12 counties. This sustainability grant has been used to support units who find themselves in financial difficulty due to the impact as a direct result of the pandemic, this could be low number, or rises with rental of venues. This has been well received and the feedback provided confirmed the value this funding has provided.

Our 2021 Impact report provides more in-depth detail to this information. We have plans which continue to focus on our recovery for this coming year and we recognise this next 12 months will be a crucial time for our Girlguiding Anglia. Our plan includes events which have been postponed previously due to the pandemic and activities which promote and raise awareness of the opportunities which we provide for girls and young women alongside continuing to value our existing members and staff team.

### **2022 Plans for our members include:**

- Trainers Conference Joint with Midlands region first planned for 2020
- Commissioners Conference - a training day to enthuse and inspire our area lead volunteers with a face to face and virtual day

## Girlguiding Anglia Annual Report

Year ended 31 December 2021



- Peer Educators event - a event open to 14 to 25 years who wish to become peer educators. This includes fun, safe and challenging sessions developed with expert partners
- ROVE - reaching out to virtually everyone - virtual training session open to all volunteers
- Rainbows activity day - providing a template and materials for events across the regions Rainbows can have the fun of meeting others
- Platinum Jubilee Beacons across the region
- Safe Space level 3 trainings to ensure compliance for our members
- Trustee training to support governance at all levels.
- Review of Communications - newsletters etc
- Introduction of information (Chief chat, sessions four times a year)
- Task and finish groups set up for 2023 events

### For our staff teams

- On-going monthly what's on sessions to continue the one team approach
- Shared expertise across teams with joint projects e.g. Generation Green
- Wellbeing group working towards well-being charter
- Wellbeing themed activities and messaging
- Training opportunities such as mental health first aid
- Open invitation to meet the trustees at the annual weekend meeting
- Continue to share executive minute summery to ensure openness and transparency
- Summer and Christmas activity i.e., Christmas lunch, picnic open to all staff

### For Hautbois Activity Centre

- Expand activities with more paddle boards and launch facilities and upgrade map and skill development activities
- Return to our pre-pandemic focus on our primary purpose with increased use by Girlguiding and other youth/educational organisations
- Develop a strategic plan to increase sustainability and move towards a net-zero carbon footprint
- Promote a wide range of guiding events to introduce more members to the facilities Hautbois offers

Our 2021 Impact report provides more in-depth detail of the activities and delivery across the year.



Tracy Foster,  
Chief Commissioner and Chair of Trustees  
Date 1<sup>st</sup> March 2022



## Review of Financial Position

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The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the Region undertakes. Counties, Divisions, Districts and units are responsible for their own finances.

### **The Statement of Financial Activities (SOFA)**

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the Association's unrestricted funds, which may be used at the discretion of the trustees, and the Association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net expenditure before other recognised gains and losses for the year amounted to £130,293 compared with £112,243 in 2020. Total gains on investments amounted to £247,772 compared with gains of £127,042 in 2020. An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 85% of the total expenditure, compared with 89% in 2020. The principle funding sources in 2021 are subscriptions and Region activities £520,899 (2020 : £647,075) Hautbois Activity Centre £456,908 (2020 : £132,346) and Retail Trading £152,900 (2020 : £104,129).

### **Risk, Coronavirus and Going Concern**

The major risk facing Girlguiding Anglia in 2021 continued to be the economic impact of the Coronavirus. This as with all risks was, and continues to be, continually reviewed and scrutinised by members of the Board of Trustees. These risks are reviewed, and systems revised at meetings during the year involving the trustees and senior managers.

A key risk for Girlguiding is that the girls and young women who want to join us do not have access to guiding and that the lockdown impact causes girls and leaders to leave. We are managing this risk through the existing Growth and Retention strategy and this has been further enhanced with expenditure in 2021 on increasing our virtual presence and allocating funds to reopening costs.

Supporting our volunteers has also caused a shift in emphasis by increasing the learning and development opportunities for our volunteers through video conference software and on-line engagement.

Hautbois Activity Centre saw the curtailment of its usual guiding and youth activities, for the early part of the year. We utilised the assets through leisure bookings and those in the course of key worker employment. During the summer socially-distant activities were offered.

These contingency plans mean that Trustees remain comfortable that even through the current Coronavirus situation we remain a going concern.



### Investment Policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over five-year period. The strategy is reviewed regularly and takes account of demand for funds. As part of this process, the trustees consider the income requirements, the risk profile and seek advice from professional advisers of the market prospects in the medium-term.

### Reserves Policy

Free reserves represent the working capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, which are the free reserves of the charity and reviewed by the Board of Trustees on an annual basis. In order to provide sufficient free funds to cover management and administration of the Region Office and Hautbois, the Region's Activity Centre, and to be able to respond to any emergency applications, which may arise from our membership. For the year ended 31 December 2021 our free reserves are £1,045,989 (£1,095,587 in 2020) after the deduction of unrestricted tangible assets and investments. Six months expenditure and capital commitments total £771,677 (£581,063 in 2020).

The current level of reserves remains over 35% higher than these commitments due to the lower actual and anticipated level of spend in the current Covid situation, however the Trustees feel that the additional expenditure required to facilitate a swift return to guiding activities across the region means the level of reserves is appropriate, allowing for lower subscriptions going forward whilst additional expenditure may be required.

### Fundraising Policy

Girlguiding Anglia does not undertake any fundraising activities, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2021 (2020 : none), by the charity or any person acting on its behalf, to comply with our fundraising standards, nor did we receive any complaints about fundraising activity.

Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

This Report was approved on 19<sup>th</sup> March 2022 and signed on behalf of the Board of Trustees by Tracy Foster (Chief Commissioner and Chair of Trustees)



## Independent Auditor's Report to the Trustees of The Guide Association Anglia Region (T/A Girlguiding Anglia)

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### Opinion

We have audited the financial statements of The Guide Association Anglia Region (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.





## **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, safeguarding, financial reporting and health & safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- **Management override:** We reviewed systems and procedures to identify potential areas of management override risk. In particular, we agreed to the financial statements to the underlying trial balance and carried out testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.
- We reviewed minutes of Trustee meetings agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management including those responsible for the key regulations. We have reviewed the procedures in place for reporting of incidents to the Trustee Board and, escalation of procedures and serious incident reporting of these matters as necessary with the Charity Commission.
- We reviewed whether there has been any correspondence with the Charity Commission and made enquiries of management and officers of the charity regarding non-compliance with laws and regulations applicable to the organisation. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters if necessary with the Charity Commission.
- We reviewed the process regarding the Trustees' consideration of the risk register, including consideration of data protection.

## Girlguiding Anglia Annual Report

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Price Bailey LLP*

PRICE BAILEY LLP  
Chartered Accountants and Statutory Auditors  
Anglia House 6 Central Avenue  
St Andrews Business Park  
Thorpe St Andrew  
Norwich  
NR7 0HR

Date: *19 March 2022*

Price Bailey LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.





## Statement of Financial Activities for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Donations and legacies	2	1,268	5,270	6,538	3,350
Income from charitable activities	3	1,130,707	-	1,130,707	883,640
Other income	4	39,061	-	39,061	156,022
Investment income	5	10,452	366	10,818	5,306
<b>Total income</b>		<b>1,181,488</b>	<b>5,636</b>	<b>1,187,124</b>	<b>1,048,318</b>
<b>Expenditure</b>					
Charitable activities	6	1,315,091	2,326	1,317,417	1,160,561
<b>Total expenditure</b>		<b>1,315,091</b>	<b>2,326</b>	<b>1,317,417</b>	<b>1,160,561</b>
<b>Net expenditure before gains</b>		<b>(133,603)</b>	<b>3,310</b>	<b>(130,293)</b>	<b>(112,243)</b>
Net gains on investments	11	247,772	-	247,772	127,042
<b>Net income / (expenditure)</b>		<b>114,169</b>	<b>3,310</b>	<b>117,479</b>	<b>14,799</b>
<b>Net movement in funds</b>		<b>114,169</b>	<b>3,310</b>	<b>117,479</b>	<b>14,799</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,932,654	43,445	3,976,099	3,961,300
<b>Total funds carried forward</b>	<b>19</b>	<b>4,046,823</b>	<b>46,755</b>	<b>4,093,578</b>	<b>3,976,099</b>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 36 form an integral part of these financial statements.



## Balance Sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,327,889		1,411,924
Investments	11		1,672,915		1,425,143
			<u>3,000,804</u>		<u>2,837,067</u>
<b>Current assets</b>					
Stocks and work in progress	12	24,035		26,509	
Debtors	13	98,546		191,727	
Cash at bank and in hand		1,148,304		1,203,245	
		<u>1,270,885</u>		<u>1,421,481</u>	
<b>Creditors: Amounts falling due within one year</b>	14	(178,111)		(282,449)	
		<u></u>		<u></u>	
<b>Net current assets</b>			1,092,774		1,139,032
			<u></u>		<u></u>
<b>Net assets</b>			4,093,578		3,976,099
			<u></u>		<u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			46,785		43,445
<b>Unrestricted funds</b>					
Unrestricted income funds		3,949,934		3,833,224	
Designated funds		96,859		99,430	
		<u></u>		<u></u>	
<b>Total unrestricted funds</b>			4,046,793		3,932,654
			<u></u>		<u></u>
<b>Total charity funds</b>	19		4,093,578		3,976,099
			<u></u>		<u></u>

Approved by the Board on and signed on its behalf by: on 19 March 2022

Tracy Foster  
Chief Commissioner

Andrea Oughton  
Deputy Chief Commissioner

The notes on pages 18 to 36 form an integral part of these financial statements



## Statement of cash flows for the year ended 31 December 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash used by operating activities	22	(42,784)	(39,666)
<b>Cash flows from investing activities:</b>			
Payments to acquire fixed assets	10	(11,770)	(18,039)
Interest received		520	1,101
<b>Net cash used in investing activities</b>		<b>(12,157)</b>	<b>(16,938)</b>
Change in cash and cash equivalents in the period		(54,941)	(56,604)
Cash and cash equivalents brought forward		1,203,245	1,259,849
<b>Cash and cash equivalents carried forward</b>	23	<b>1,148,304</b>	<b>1,203,245</b>

The notes on pages 18 to 36 form an integral part of these financial statements



## **Notes to the Financial Statements for the Year Ended 31 December 2021**

### **1 Accounting policies**

#### **Basis of preparation**

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared to give us 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Girlguiding Anglia constitutes a public benefit as defined by FRS102. The charity is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

#### **Going concern**

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Specific points relating to the current year are made on page 9.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity’s ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **Fund accounting policy**

Unrestricted income funds are general funds that are available for the use at the Trustees’ discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for the specific purposes.

Further details of each fund are disclosed in note 19.



## Income Recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

## Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Tangible Fixed Assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Category	Annual Rate
Land	Not depreciated
Freehold property	2% on cost
Equipment	20% on cost
Building improvements	2% on cost

## Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The Charity does not acquire, or use put options, derivatives or other complex financial instruments.



## Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution is not included in the financial statements until they are sold or distributed.

## Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

## Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

## Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

## Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 11.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation. Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.



## Termination Costs

Termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before the normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

## Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Grant Making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

## Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described above, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgments in the financial statements. The only key accounting estimate relates to the value placed by COIF Charities Investment fund on the value of our investment.

## 2. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations	1,268	5,270	6,538	3,350

The £3,350 received in 2020, £1,480 was restricted funds and £1,870 unrestricted.



## 3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Region</b>				
Subscriptions	490,804	-	490,804	646,896
Delivering guiding	30,095	-	30,095	179
	<u>520,899</u>	<u>-</u>	<u>520,899</u>	<u>647,075</u>
<b>Hautbois</b>				
House fees	64,448	-	64,448	30,915
Camp fees	64,089	-	64,089	46,512
Activities	250,886	-	250,886	41,173
Catering	71,012	-	71,012	11,918
Events	4,981	-	4,981	1,915
Other income	1,492	-	1,492	3
Guiding grant (from Region)	14,570	-	14,570	2,163
Less: Internal Regional Subsidy	(14,570)	-	(14,570)	(2,163)
	<u>456,908</u>	<u>-</u>	<u>456,908</u>	<u>132,436</u>
<b>Retail</b>				
Sales of purchased goods	152,900	-	152,900	104,129
	<u>152,900</u>	<u>-</u>	<u>152,900</u>	<u>104,129</u>
	<u>1,130,707</u>	<u>-</u>	<u>1,130,707</u>	<u>883,640</u>

The £883,640 received in 2020, was all unrestricted funds.

The Guiding grant (from Region) is an internal subsidy of £14,570 (2020 : £2,163) and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.



# **Girlguiding Anglia Annual Report**

Year ended 31 December 2021



## **4 Other Income**

		2021 Unrestricted	2020 Unrestricted
Job Retention Scheme -	Region	7,381	32,838
	Hautbois	23,648	82,024
	Retail	3,500	14,760
		<u>34,529</u>	<u>129,622</u>
Kickstart Grant	Retail	4,532	-
Business Support Grants	(Hospitality)	<u>-</u>	<u>26,400</u>
		<u>39,061</u>	<u>156,022</u>

Girlguiding Anglia were again affected by the Coronavirus and as such applied for help from the government. This was unrestricted income and replaced charitable income within the areas shown.

The Kickstart scheme is a government initiative to get young, long term unemployed people back into the workplace and funds received are expended on their wages and training.

5 Investment income	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	(2,754)	366	(2,388)	1,101
Rental income	13,206	-	13,206	4,205
	<u>10,452</u>	<u>366</u>	<u>10,818</u>	<u>5,306</u>

The £5,306 investment income received in 2020 was all related to unrestricted funds.

Treasury deposits in 2020 were increased by too much accrued interest totalling £2,908. This was reversed within the 2021 figure.



## 6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2021 £
<b>Direct costs</b>				
Staff costs	171,120	330,970	56,788	558,878
Direct costs and delivering guiding	93,637	95,297	106,593	295,528
Office and establishment	27,970	5,266	394	33,630
Bank charges	320	1,242	1,822	3,384
Marketing	-	2,470	-	2,470
Professional fees	19,250	1,118	-	20,368
Property maintenance	5,064	8,747	-	13,811
Estate maintenance	17,891	-	-	17,891
Grants (Note 20)	112,139	-	-	112,139
Depreciation	55,996	-	-	55,996
<b>Support costs</b>				
Staff costs	109,965	-	-	109,965
Office and establishment	17,984	-	-	17,984
Governance *	30,677	3,848	-	34,524
Professional fees	3,952	913	-	4,865
Depreciation	35,984	-	-	35,984
	<u>701,949</u>	<u>449,871</u>	<u>165,597</u>	<u>1,317,417</u>

In addition to the Region's costs of £701,949 detailed above, the Region has provided an internal subsidy of £14,570 (2020: £2,163) to support the activities of Hautbois (as reflected in note 3).

\*Governance includes insurance, accounting fees, and costs incurred to ensure health, safety and fire protection are all maintained. They do not include Trustee expenses save where they relate to those matters.

Comparatives (2020) are on page 24.



## **6 Analysis of expenditure on charitable activities continued**

	Region £	Hautbois £	Retail £	2020 £
<b>Direct costs</b>				
Staff costs	202,918	277,494	55,925	536,337
Direct costs and delivering guiding	49,524	47,328	71,569	168,421
Office and establishment	21,053	4,844	2,627	28,524
Bank charges	1,206	364	32	1,602
Marketing	8,050	2,956	-	11,006
Professional fees	-	602	-	602
Property maintenance	23,801	5,373	-	29,174
Estate maintenance	26,279	5,373	-	31,652
Grants (Note 20)	134,175	-	-	134,175
Depreciation	92,478	-	-	92,478
<b>Support costs</b>				
Staff costs	81,330	-	-	81,330
Office and establishment	7,895	-	-	7,895
Governance*	14,103	511	-	14,614
Professional fees	6,858	2,579	-	9,436
Depreciation	13,315	-	-	13,315
	<u>682,985</u>	<u>347,424</u>	<u>130,152</u>	<u>1,160,561</u>

\*Governance is defined on page 24.

## **7 Trustees' remuneration and expenses**

No Trustees received any remuneration during the current or previous year.

Five trustees claimed expenses during the year (2020 : 9). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £3,155 (2020 : £1,572).



## 8 Net income for the year

	2021	2020
This is stated after charging:	£	£
Operating leases - equipment	1,763	2,147
Auditor's remuneration;		
- statutory audit accrual	10,950	9,950
Depreciation	96,475	87,963
Loss on disposal of fixed asset	-	17,829

In 2020 an accounting system ceased being used in the year and was written off. The replacement system is subscription based and usage costs are included in the financial activities for the year

## 9 Staff costs

The aggregate payroll costs of these persons were as follows:	2021	2020
	£	£
Wages and salaries	620,355	547,649
Social security	35,791	36,604
Other pension costs	11,272	12,399
Other staff costs (including temporary cover)	1,423	9,019
Exit payments	-	11,796
	<u>668,841</u>	<u>617,467</u>

The average number of employees (headcount) during the year was 47 (2020 : 31). The full time equivalent (FTE) was 38 (2020 : 26)

No employees earned over £60,000 (2020 none)

The five key management personnel of the Charity (2020 four) received a total amount of employee benefits (including employer pension and National Insurance contributions) for their services to the charity of £187,369 (2020 : four managers earned £158,163)

Exit payments in the prior year related to one voluntary redundancy as a result of the Coronavirus situation.



## 10 Tangible Fixed Assets

	Freehold Land and Buildings £	Equipment and Machinery £	Office Equipment £	Total £
<b>Cost</b>				
As at 1 January 2021	1,948,628	308,468	84,775	2,341,871
Additions	4,071	7,699	-	11,770
As at 31 December 2021	1,952,699	316,167	84,775	2,353,641
<b>Depreciation</b>				
As at 1 January 2021	631,135	236,512	62,300	929,947
Charge for the year	58,580	33,400	4,495	96,475
Eliminated on Disposals	-	-	-	-
As at 31 December 2021	689,715	269,241	66,795	1,025,751
<b>Net book value</b>				
As at 31 December 2021	1,262,983	46,926	17,980	1,327,889
As at 31 December 2020	1,317,493	71,956	22,475	1,411,924

## 11 Investments held as fixed assets

	Listed Investments 2021 £	Listed Investments 2020 £
<b>Market value</b>		
As at 1 January	1,425,143	1,298,101
Revaluation	247,772	127,042
As at 31 December 2021	1,672,915	1,425,143
<b>Net book value</b>		
As at 31 December	1,672,915	1,425,143

Listed investments consist of 6,897.98 accumulation units held in COIF Charities Investment fund (2020 : 6,897.98), these are shown net of management fees of £10,037 (2020 : £8,567 ) The original cost of these investments was £690,000 (2020 : £690,000).

# **Girlguiding Anglia Annual Report**

Year ended 31 December 2021



<b>12</b>	<b>Stock</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Shop goods for resale	24,035	26,509
		<u>24,035</u>	<u>26,509</u>

<b>13</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade debtors	74,179	61,196
	Prepayments and accrued income	9,304	103,853
	Other debtors	10,000	11,459
	Taxation	5,063	15,219
		<u>98,546</u>	<u>191,727</u>

<b>14</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	20,723	34,448
	Taxation and social security	11,487	19,022
	Accruals and deferred income	141,321	224,635
	Other creditors	4,580	4,344
		<u>178,111</u>	<u>282,449</u>

Included in creditors is deferred income as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income at 31 December 2020	224,635	211,095
Released in the year	(549,933)	(128,743)
Received in the year	468,619	142,283
	<u>141,321</u>	<u>224,635</u>
Deferred income at 31 December 2021	141,321	224,635

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to future years.

## **15 Pension scheme**



The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes amounted to £11,272 (2020 - £12,399).

At the year end contributions for December were outstanding to be paid to the providers of £3,367 (2020 : £1,262)

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

## 16 Connected Charities

The Guide Association at Commonwealth Headquarters.

The Guide Association is an umbrella organisation to the Region. The Region is one of nine separately constituted County/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible as a separate charity for their own finances.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

## 17 Lease commitments

At 31 December 2021, the charity's future minimum lease payments under non-cancellable operating leases were:

	2021	2020
	£	£
Other:		
Within 1 year	1,357	1,357
Expiring in 2-5 years	2,372	2,792
	<u>3,729</u>	<u>4,149</u>

## 18 Related Party Transactions

There were no transactions requiring disclosure during the year with related parties other than trustee expense reimbursement (note 7). ( 2020 : nil)



## 19 Analysis of funds

	At 1 January 2021 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2021 £
<b>Designated Funds</b>						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	(733)	-
Chief's Memorial	38	-	-	-	(38)	-
Unit Start Up Grant	801	-	(801)	-	-	-
Region Start Up Grant	-	-	(2,559)	-	3,000	441
Hautbois Maintenance	80,134	-	-	-	-	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge	1,440	-	(1,440)	-	-	-
Sustainability Fund	-	-	(91,976)	-	91,976	-
<b>Designated funds</b>	<b>99,430</b>	<b>-</b>	<b>(96,776)</b>	<b>-</b>	<b>94,205</b>	<b>96,859</b>
<b>General Funds</b>	<b>3,833,224</b>	<b>1,181,488</b>	<b>(1,218,345)</b>	<b>247,772</b>	<b>(94,205)</b>	<b>3,949,934</b>
<b>Restricted Funds</b>						
Friends of Hautbois	3,798	3,636	(2,296)	-	-	5,138
Friends of Hautbois - Legacies	31,689	2,000	-	-	-	33,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
<b>Restricted funds</b>	<b>43,445</b>	<b>5,636</b>	<b>(2,296)</b>	<b>-</b>	<b>-</b>	<b>46,785</b>
<b>Total funds</b>	<b>3,976,099</b>	<b>1,187,124</b>	<b>(1,317,417)</b>	<b>247,772</b>	<b>-</b>	<b>4,093,578</b>

Notes:

In previous years the surplus from activity centre bookings was transferred from the general fund to the Hautbois Maintenance fund for the upkeep of the estate, this year's surplus was not transferred, as the deficit in 2020 had not been. As the Association had needed to support Hautbois expenditure in 2020 the Trustees felt this should be repaid in 2021 and probably 2022.



# Girlguiding Anglia Annual Report

Year ended 31 December 2021



## 19 Analysis of funds (continued)

	At 1 January 2020 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2020 £
<b>Designated Funds</b>						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	-	733
Chief's Memorial	38	-	-	-	-	38
Unit Start Up Grant	4,484	-	(3,683)	-	-	801
Hautbois Estate	72,250	-	(71,953)	-	(297)	-
Hautbois Maintenance	91,344	-	(11,507)	-	297	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge	1,540	-	(100)	-	-	1,440
Sustainability Fund	-	-	(128,952)	-	128,952	-
<b>Designated funds</b>	<b>186,673</b>	<b>-</b>	<b>(216,195)</b>	<b>-</b>	<b>128,952</b>	<b>99,430</b>
<b>General Funds</b>	<b>3,722,662</b>	<b>1,046,838</b>	<b>(934,366)</b>	<b>127,042</b>	<b>(128,952)</b>	<b>3,833,224</b>
<b>Restricted Funds</b>						
Friends of Hautbois	12,318	1,480	(10,000)	-	-	3,798
Friends of Hautbois - Legacies	31,689	-	-	-	-	31,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
<b>Restricted funds</b>	<b>51,965</b>	<b>1,480</b>	<b>(10,000)</b>	<b>-</b>	<b>-</b>	<b>43,445</b>
<b>Total funds</b>	<b>3,961,300</b>	<b>1,048,318</b>	<b>(1,160,561)</b>	<b>127,042</b>	<b>-</b>	<b>3,976,099</b>



## Designated funds are as follows

Girlguiding Anglia Training at a Training & Activity Centre Bursary, set up as the King George VI Fund this provides grants to adult Leaders in the Region to attend a guiding-organised training event at one of the Training and Activity Centres owned by Girlguiding or one of its Countries and Regions. Funds are received annually from Girlguiding to support this bursary.

Reach Out Grant Fund - This fund provides grants to empower girls and young women and their units to provide new opportunities and benefit guiding in the community. The fund is a combination of funds received annually from the Girlguiding Buchanan Legacy, together with additional funds from Girlguiding Anglia.

Chief's Memorial Fund - Known as the Girlguiding Anglia International Bursary, the Chief's Memorial Fund helps Region members taking part in a guiding international adventure who are not eligible for any other Girlguiding Anglia grant. Funds are received annually from Girlguiding to support this bursary.

Starting a New Unit Grant - Girlguiding Anglia administer the Starting a New Unit Grant on behalf of Girlguiding. New units can be awarded a maximum grant of £500 to assist with initial start-up costs including rent. Funds are received annually from Girlguiding. This ended in 2021.

Anglia New Unit Grant - Following the end of the national scheme, Trustees agreed to start a scheme on similar lines. It is now £250 resources to deliver the Girlguiding programme and up to six months venue rental

Hautbois Estate - The trustees have set aside funds to acquire the church and surrounding land within the Hautbois estate.

Hautbois Maintenance, Renewals and Development- this is the surplus generated by Hautbois and has been set aside to pay for expected future maintenance, renewals and development of the facilities.

Leadership Training - To provide funds to train more leaders across Girlguiding Anglia

Diamond Challenge - As part of the Duke of Edinburgh scheme funds have been received to develop the Duke of Edinburgh award scheme leaders in deprived areas across the region.

Sustainability Fund - The Trustees agreed at the start of the Coronavirus pandemic in March 2020 to make funds available for counties to support Girlguiding at grassroots level. This equated to £2 per member and was repeated in 2021.



### **Restricted funds are as follows**

Friends of Hautbois - The Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

They have their own committee and consider requests from the Activity Centre for support with projects.

Friends of Hautbois Legacies - Proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois. These may contain specific requests which the committee endeavour to honour.

Membership Growth & Retention - The Membership Growth & Retention Grant (previously referred as Growing Guiding Grant) was provided by Girlguiding to Girlguiding Anglia for the provision of activities to support the local systems to ensure that new and potential members are warmly welcomed and supported to join Girlguiding.



## 20 Grants made

	2021			2020		
	Institution	Individual	Total	Institution	Individual	Total
Reach out grant	-	-	-	-	-	-
Chief's memorial	-	-	-	-	-	-
Unit start up - National	447	-	447	3,100	-	3,100
Unit start up - Regional	2,559	-	2,559	-	-	-
Sustainability grant*	91,976	-	91,976	128,952	-	128,952
Diamond Challenge (DofE)	-	1,440	1,440	-	100	100
Property grants	15,000	-	15,000	368	-	368
Space to grow grants	4,697	-	4,697	583	-	583
International trips **	-	(4,030)	(4,030)	-	856	856
Carer grants	-	-	-	-	45	45
Outdoor activity	-	50	50	-	125	125
Queens Guide	-	-	-	46	-	46
	114,679	(2,540)	112,139	133,049	-	134,175
GG subsidy for Hautbois	14,570	-	14,570	2,163	-	2,163
	129,249	(2,540)	126,709	135,212	1,126	136,338

\* In 2021 and 2020 £2 per member was given to counties so they could sustain guiding in their area through hardship grants.

\*\* International trips were cancelled for a 2nd year so previous awarded grants were refunded.  
Following the cessation of the national New Unit Grant, the Trustees agreed to start a regional version which is shown above.



## 21 Net assets by fund

<b>2021</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible assets	1,327,889	-	1,327,889
Investments	1,672,915	-	1,672,915
Current assets	1,224,100	46,785	1,270,885
Creditors: Amounts falling due within one year	(178,111)	-	(178,111)
<b>Net assets</b>	<b>4,046,793</b>	<b>46,785</b>	<b>4,093,578</b>
<hr/>			
<b>2020</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible assets	1,411,924	-	1,411,924
Investments	1,425,143	-	1,425,143
Current assets	1,378,036	43,445	1,421,481
Creditors: Amounts falling due within one year	(282,449)	-	(282,449)
<b>Net assets</b>	<b>3,932,654</b>	<b>43,445</b>	<b>3,976,099</b>

## 22 Cash provided by operating activities

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net expenditure for year before capital gains (as per Statement of financial activities)	(130,293)	(112,243)
<b>Adjusted for</b>		
Depreciation charges	95,805	87,963
(Profit)/Loss on disposal of fixed assets	-	17,829
Interest received	(520)	(1,101)
Decrease / (increase) in stocks	2,474	(3,174)
Decrease / (increase) in debtors	93,181	(40,829)
Increase / (decrease) in creditors	(104,338)	11,889
<b>Net cash generated/(used) by operating activities</b>	<b>(43,691)</b>	<b>(39,666)</b>



## 23 Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,148,304	1,203,245

## 24 Net Debt Reconciliation

	At 1 <sup>st</sup> January 2021	Cashflows	Non-cash changes	At 31 <sup>st</sup> December 2021
Cash at bank	<u>1,203,245</u>	<u>(54,941)</u>	=	<u>1,148,304</u>

	At 1 <sup>st</sup> January 2020	Cashflows	Non-cash changes	At 31 <sup>st</sup> December 2020
Cash at bank	<u>1,259,849</u>	<u>(56,604)</u>	=	<u>1,203,245</u>

