

THE GUIDE ASSOCIATION EASTBOURNE DIVISION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss K Powell
Mrs S Halbhuber
Mrs J Gott
Mrs J McMahon
Mrs E Wink
Mrs S Nash
Mrs J Santos
Mrs S Petrie

Charity number

305845

Independent examiner

Price & Company
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

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THE GUIDE ASSOCIATION EASTBOURNE DIVISION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objectives of the Division are those of the Guide Association and Girlguiding Sussex East which can be summarised as follows.

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society.

To have sufficient adult volunteer leaders to enable every girl and young women to have the opportunity to join us

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles

To ensure that all adult leaders within the area are appropriately trained and fully supported.

To identify and make use of all available resources and expertise for the benefit of members.

To act as a communication channel between leaders , County and Region."

To achieve the above objectives the Division follows the policies and rules set out in the Guiding Manual published by Girlguiding

In providing activities the Division promotes the use of the guiding method which is also set out in this manual.

Membership of the Association is open to all girls and women from the age of five years who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the guiding ethos. Girlguiding encourages girls and adults with disabilities and provides active support to such members in their units. There have been no material changes to policy during the year."

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Active Units: 28

Active Girls: 328

Active Volunteers: 106

2020 started off with enthusiasm in Eastbourne Division with our Brownie Badge Bonanza using up badges from the old programme. This was a successful event, and the girls were all fully engaged. A proactive group of Volunteers and ladies from the Mountney Trefoil Guild meant that all Brownies went away with at least 3 badges. Our division shop also managed to sell some surplus fun badges and some camp blankets raising funds for the division.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

At this stage in the year we, with the help of our Brownie Advisor were well underway with the planning of our Division Brownie Holiday to Kingswood Activity Centre in the Isle of Wight for the October half term. Forms had been sent out and deposits from parents received and our initial payment to Kingswood had been made when unfortunately, the COVID 19 global pandemic hit. This of course forced us to put our plans on hold until we (and the world) knew more about the virus and the effect it was going to have. As the year went on it became abundantly clear that the Brownie Holiday was no longer a possibility so deposits were returned to parents, some of which were kindly donated to Division to help with our costs, and the booking and deposit for Kingswood was pushed forward to October 2021 with the hope that an individual Unit may be able to make use of it as the initial deposit was non-refundable.

Other future plans for a day trip to Brighton for Rainbows and a trip to Harry Potter World for Guides were all sadly postponed too.

Despite the national lockdown, our ever-resourceful Leaders managed to find ways of keeping their young members engaged in a variety of ways from sending out activity packs, to email bulletins and challenges and zoom meetings, some even hosting "virtual" sleepovers.

We also had a very active Division Facebook group throughout lockdown where the girls could send in photos and videos of them completing a wide range of challenges and competitions to earn badges and prizes which Division provided. A few highlights were a Circus challenge, joining in with a mass nationwide virtual sleepover with other Girlguiding and Scouting members and a BLM competition to design a protest placard to show support for this important movement.

In September, we were at last allowed to meet face to face outdoors and many of our Units took up this opportunity holding meetings in parks, library gardens, on the beach and one intrepid Guide Unit met at Bushy Wood in the dark throughout this period keeping the Guiding spirit going with campfires and fun woodland activities.

With the weather worsening towards Christmas time many Units were meeting on zoom again engaging their girls in virtual Christmas parties and festive crafts and games.

With the complications of the pandemic and units not able to meet or collect Subs, there was a real concern that units would struggle to pay their 2021 Annual Subscriptions, so it was agreed by County to refund their levee from the 2020 Subscriptions at a cost of £6 per member. Eastbourne Division agreed to mirror this and refunded their levee of £3 per member to all Eastbourne Units giving units an overall boost of £9 per member to help towards their 2021 Subscription charges.

Sadly, during this period we had the difficult job of closing a Brownie and a Rainbow Unit in Seaside District due to the Leadership teams not wishing to continue during our current Covid climate.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Girlguiding Eastbourne Division is a separately constituted Division of The Guide Association which is incorporated by Royal Charter. The Division Association is responsible for the administration of the Association's affairs within the area and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-Laws and Policy, Organisation and Rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

Miss K Powell

Mrs S Halbhuber

Mrs J Gott

Mrs J McMahan

Mrs E Wink

Mrs S Nash

Mrs J Santos

Mrs S Petrie

The trustees' report was approved by the Board of Trustees.

.....
Mrs J Gott
Trustee
Dated:

.....
Mrs J McMahan
Trustee
Dated:.....

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION EASTBOURNE DIVISION

I report to the trustees on my examination of the financial statements of The Guide Association Eastbourne Division (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Nathan Coker FCCA

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

Dated:

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds general 2020 £	Unrestricted funds Designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	1,671	5,000	-	6,671	16,990
Charitable activities	4	-	-	-	-	390
Other trading activities	5	5,904	1,875	-	7,779	10,104
Investments	6	1,131	-	-	1,131	1,265
Other income	7	-	-	-	-	170
Total income		8,706	6,875	-	15,581	28,919
<u>Expenditure on:</u>						
Raising funds	8	3,087	-	-	3,087	8,772
Charitable activities	9	5,543	1,640	268	7,451	21,469
Total resources expended		8,630	1,640	268	10,538	30,241
Net income/(expenditure) for the year/ Net movement in funds		76	5,235	(268)	5,043	(1,322)
Fund balances at 1 January 2020		190,497	-	2,325	192,822	194,144
Fund balances at 31 December 2020		190,573	5,235	2,057	197,865	192,822

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	16,705	285	16,990
Charitable activities	4	390	-	390
Other trading activities	5	10,104	-	10,104
Investments	6	1,265	-	1,265
Other income	7	170	-	170
Total income		28,634	285	28,919
<u>Expenditure on:</u>				
Raising funds	8	8,772	-	8,772
Charitable activities	9	16,884	4,585	21,469
Total resources expended		25,656	4,585	30,241
Gross transfers between funds		(6,625)	6,625	-
Net income/(expenditure) for the year/ Net movement in funds		(3,647)	2,325	(1,322)
Fund balances at 1 January 2019		194,144	-	194,144
Fund balances at 31 December 2019		190,497	2,325	192,822

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	14		2,165		2,584
Current assets					
Stocks	15	11,187		9,314	
Debtors	16	12,564		12,736	
Cash at bank and in hand		172,260		168,751	
		<u>196,011</u>		<u>190,801</u>	
Creditors: amounts falling due within one year	17	<u>(311)</u>		<u>(563)</u>	
Net current assets			195,700		190,238
Total assets less current liabilities			<u>197,865</u>		<u>192,822</u>
Income funds					
Restricted funds	19		2,057		2,325
Unrestricted funds - Designated			5,235		-
General unrestricted funds			190,573		190,497
			<u>197,865</u>		<u>192,822</u>

The financial statements were approved by the Trustees on

.....
Mrs J Gott
Trustee

.....
Mrs J McMahon
Trustee

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Guide Association Eastbourne Division was registered as a charity on 17 March 1964 .

1.1 Accounting convention

The accounts have been prepared in accordance 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds Designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	-	-	-	843	285	1,128
Legacies receivable	-	5,000	5,000	10,000	-	10,000
Grants received	24	-	24	3,644	-	3,644
Other	1,647	-	1,647	2,218	-	2,218
	<u>1,671</u>	<u>5,000</u>	<u>6,671</u>	<u>16,705</u>	<u>285</u>	<u>16,990</u>

4 Charitable activities

	General Guiding 2020 £	General Guiding 2019 £
Division events	-	390

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Other trading activities

	Unrestricted funds general 2020 £	Unrestricted funds Designated 2020 £	Total 2020 £	Unrestricted funds general 2019 £
Fundraising events	-	-	-	1,366
Shop income	5,480	-	5,480	8,738
Sponsorships and social lotteries	424	-	424	-
Brownies IOW trip	-	1,875	1,875	-
	<u>5,904</u>	<u>1,875</u>	<u>7,779</u>	<u>10,104</u>
Other trading activities	<u>5,904</u>	<u>1,875</u>	<u>7,779</u>	<u>10,104</u>

6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	<u>1,131</u>	<u>1,265</u>

7 Other income

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Other income	<u>-</u>	<u>170</u>

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
<u>Fundraising and publicity</u>		
Events	-	40
	<hr/>	<hr/>
<u>Trading costs</u>		
Purchases	3,087	8,732
	<hr/>	<hr/>
	3,087	8,772
	<hr/> <hr/>	<hr/> <hr/>

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Charitable activities

	General Guiding	General Guiding
	2020	2019
	£	£
Depreciation and impairment	419	419
New programme resources	-	405
Uniform (coats and beanie hats)	-	2,753
Census and Commissioners & advisors expenses	558	792
Division events	664	2,487
Olave 2019	-	2,340
Brownies IOW trip costs and refunds	1,640	-
	<u>3,281</u>	<u>9,196</u>
Grant funding of activities (see note 10)	1,635	4,725
Share of support costs (see note 11)	1,433	5,533
Share of governance costs (see note 11)	1,102	2,015
	<u>7,451</u>	<u>21,469</u>
Analysis by fund		
Unrestricted funds - general	5,543	16,884
Unrestricted funds - Designated	1,640	-
Restricted funds	268	4,585
	<u>7,451</u>	<u>21,469</u>

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Grants payable

	General Guiding 2020 £	General Guiding 2019 £
Grants to institutions:		
Other	1,635	3,005
Grants to individuals	-	1,720
	<u>1,635</u>	<u>4,725</u>

-

11 Support costs

	Support costs £	Governance costs £	Total 2020 £	Support costs £	Governance costs £	Total 2019 £
Rent and rates	1,414	-	1,414	1,197	-	1,197
Facilities improvements	19	-	19	4,336	-	4,336
Accountancy	-	300	300	-	300	300
Insurance	-	579	579	-	596	596
Training costs	-	-	-	-	30	30
Sundries	-	223	223	-	1,089	1,089
	<u>1,433</u>	<u>1,102</u>	<u>2,535</u>	<u>5,533</u>	<u>2,015</u>	<u>7,548</u>
Analysed between						
Charitable activities	<u>1,433</u>	<u>1,102</u>	<u>2,535</u>	<u>5,533</u>	<u>2,015</u>	<u>7,548</u>

Governance costs includes payments to the auditors of £300 (2019- £300) for non audit fees.

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

13 Employees

	2020	2019
Total	-	-
	<u> </u>	<u> </u>

14 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
Cost			
At 1 January 2020	2,494	509	3,003
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	2,494	509	3,003
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2020	249	170	419
Depreciation charged in the year	249	170	419
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	498	340	838
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2020	1,996	169	2,165
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2019	2,245	339	2,584
	<u> </u>	<u> </u>	<u> </u>

15 Stocks

	2020 £	2019 £
Raw materials and consumables	11,187	9,314
	<u> </u>	<u> </u>

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

16 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	-	53
Other debtors	12,564	12,683
	<u>12,564</u>	<u>12,736</u>

17 Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	311	563
	<u>311</u>	<u>563</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				2020		
	2019						
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
Bushy Wood	-	205	(4,470)	6,590	2,325	(268)	2,057
Memorial noticeboard	-	80	(115)	35	-	-	-
	<u>-</u>	<u>285</u>	<u>(4,585)</u>	<u>6,625</u>	<u>2,325</u>	<u>(268)</u>	<u>2,057</u>
	<u>-</u>	<u>285</u>	<u>(4,585)</u>	<u>6,625</u>	<u>2,325</u>	<u>(268)</u>	<u>2,057</u>

Bushy Wood - Donations were received during 2018 and 2019 from the Co-op Community Fund for improvements at Bushy Wood campsite. This included the purchase of a storage unit on the Guide site (Willows 3) and a financial contribution towards the installation of toilets and washing facilities in the Shackleton Lodge which will enable younger members to stay overnight. The remaining balance is for the annual depreciation of the storage unit.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£
Legacy - Training fund	-	5,000	-	5,000
Brownies IOW trip	-	1,875	(1,640)	235
	<u>-</u>	<u>6,875</u>	<u>(1,640)</u>	<u>5,235</u>
	<u>-</u>	<u>6,875</u>	<u>(1,640)</u>	<u>5,235</u>

A legacy of £5000.00 was received in memory of Betty Charles (skip) Decd with the wish, without creating a legally binding obligation, that the funds be used towards training.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

20 Designated funds (Continued)

A Division Brownie holiday to Kingswood Activity Centre, Isle of Wight was planned for October 2020 and a deposit of £500.00 was paid. Income was received from parents for the Brownie's deposits. Due to the Covid-19 pandemic, the trip was cancelled. Parents were offered a refund of their deposit. Some parents donated their deposit to Division funds, however £1140.00 refunds were given back to parents who requested them. The booking and deposit for Kingswood was pushed forward to October 2021 with the hope that an individual Unit may be able to make use of it as the initial deposit was non-refundable. The remaining balance in this fund is to be used for a Division Brownie event when a large event, is allowed to take place.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

21 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:							
Tangible assets	2,165	-	-	2,165	339	2,245	2,584
Current assets/(liabilities)	195,700	-	-	195,700	190,158	80	190,238
	<u>197,865</u>	<u>-</u>	<u>-</u>	<u>197,865</u>	<u>190,497</u>	<u>2,325</u>	<u>192,822</u>