

**NORTH EAST ENGLAND GUIDE ASSOCIATION
(known as Girlguiding North East England)**

Registered charity number 1000858

UNAUDITED REPORT AND FINANCIAL STATEMENTS

for the year ended

31 December 2022

NORTH EAST ENGLAND GUIDE ASSOCIATION

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NORTH EAST ENGLAND GUIDE ASSOCIATION

OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER 1000858

TRUSTEES

Chief Commissioner	Linda Grant
Deputy Chief Commissioner	Jan Ali

County Commissioner representatives	Diane Farrer Janet Cain
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Chair of Finance Group	Vacant
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External Trustee	Karen Jamieson
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Other trustees	Poppy Bell to 05.07.2022 Hannah Cook from 01.03.2023 Amy Solomons from 01.03.2023
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OTHER OFFICERS

President	Angie Goddard
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Vice Presidents	Brenda Parke Jenny Leach CBE Jo Taylor Julia Guest JP, DL Marjorie Sant Pat Jackson Pat Cliff JP
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Chair of North East England Trefoil	Dianne Bollom
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PRINCIPAL OFFICE

7 Alpha Court
Monks Cross Drive
Huntington
York
North Yorkshire
YO32 9WN

NORTH EAST ENGLAND GUIDE ASSOCIATION

OFFICERS AND PROFESSIONAL ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2022

BANKERS

CAF Bank Limited
25 Kings Mill Avenue
Kings Mill
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Xeinadin Audit Limited
1 City Road East
Manchester
M15 4PN

ACCOUNTANTS

HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 and updated in January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Guide Association nationally is incorporated under a Royal Charter which gives powers to form area Associations of which North East England is one. North East England Guide Association conducts its activities under a constitution dated 14 March 2020 which is fully approved by The Guide Association. It is a registered charity with the Charity Commission. The Guide Association also uses the operating name of Girlguiding, and North East England Guide Association is also referred to as Girlguiding North East England.

APPOINTMENT AND INDUCTION OF TRUSTEES

Trustees are appointed by the chief commissioner in accordance with the byelaws and procedures established by The Guide Association. These procedures involve advertisement of the posts to region volunteers through newsletters, social media and the web site and aim to produce a board of trustees with the breadth of guiding experience suitable to direct the affairs of the region. Under the constitution we also appoint an external trustee who adds to the skills mix and independence of the Trustee Group. There are established procedures for the induction and training of each trustee to ensure that they are aware of the responsibilities of a trustee and the ways of working within the region.

ORGANISATION

A Finance and Risk Group and an HR consultant underpin the Trustee Group. The North East England trustees comprise the chief commissioner, up to two deputy or assistant chief commissioners, the chair of the Finance Group, two county commissioners, one other region member and an external appointment from outside of Girlguiding. A list of all trustees and other officers is given on page 1.

The ultimate responsibility for the management of guiding in North East England is vested in the trustees who form the Trustee Group, this group meets at least four times a year.

The day-to-day management of the region finances is performed within the region office with authorisation for transactions and checks made by two signatories from the Office Manager, Finance Manager, the Chair of Finance Group and two deputy region commissioners. External review of the accounts takes place annually.

The chief commissioner appoints county commissioner(s) to each of the seventeen counties in the region. These county commissioners meet as the County Commissioner Group and are responsible for the operational activity in the region and for developing the region strategic plan. They also oversee the administration of their county. The County Commissioner Group meets at least four times during the year supported by subcommittees of Advisers and Co-ordinators and a Thanks and Recognition group. The members of the County Commissioner Group and subcommittees are volunteers. Additionally, other volunteers are co-opted on to working groups, as and when necessary, to help deliver the region programme of events and activities. The region also has a small team of salaried administrative staff.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

OUR VOLUNTEERS

We could not achieve any of our objectives without our volunteers who numbered over 8000. They are the people who have adjusted to life with covid and continued to offer an exciting challenging programme of activities for our younger members, they represent our main resource. The Trustees are, as ever, grateful for all their hard work.

As a region we work hard to support our volunteers in a variety of ways. Region has a team of qualified and highly motivated trainers who deliver a wide variety of trainings across the region on behalf of counties. At region we continue to offer Safe Space trainings at levels 3 and 4, specialist trainings such as walking qualifications and have been helping to fill gaps in the provision of First Response training.

Our staff team at region office are available to support county commissioners and their administrative staff by answering queries via telephone or email. They also attend a variety of meetings and events throughout the year.

RELATED PARTIES

North East England Guide Association is part of The Guide Association. The Guide Association collects subscriptions on behalf of members and forwards the Region's share to it. Other related party transactions are detailed in note seventeen.

RISK MANAGEMENT

The Region has a Risk Management Policy which is monitored and reviewed by the Finance and Risk Group on a regular basis and appropriate action taken where necessary by the trustees.

OBJECTIVES AND ACTIVITIES

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

STATEMENT OF PUBLIC BENEFIT

The trustees believe they have complied with the duty in section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission in respect of public benefit. North East England Guide Association is a branch of The Guide Association, which with its branches forms the leading charity for girls and young women in the UK. A report on public benefit activities of The Guide Association during the previous year can be found in its latest Annual Report. The Region has continued to provide its own public benefit activities; providing organisational and administrative support and training to branches of The Guide Association within the Region and organising activities principally for the benefit of those branches and promoting more broadly the charitable objects of The Guide Association for the benefit of girls and young women.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

“Providing the full girl experience” – to be able to offer this we need volunteers that have the requisite skills and knowledge to offer a wide variety of activities and adventures. The role of region is to supplement these activities as appropriate.

Girlguiding has developed a learning platform which enables volunteers to follow a self-led path of innovative trainings covering a wide range of topics, our region team of trainers has supplemented this with face to face and online trainings across the region.

A trainer's day was held in October to which trainers, prospective trainers and county training organisers were invited in addition regular trainers support group meetings have been held.

Girlguiding UK launched their Learning Platform and the region's safe space trainers took part in a pilot in September. In 2022, we ran 84 Safe Space Level 3 Training sessions and trained 1148 Volunteers. We also ran 5 Safe Space Level 4 training sessions and trained 63 Volunteers.

To enhance the region offer a Hear me Out survey was conducted, 71 units from 16 counties responded covering all the age ranges. The feedback given by the units was varied and extremely detailed, it was clear leaders had encouraged the girls to speak their minds and really tell us what they think about guiding and what kind of opportunities they want in the future. We were able to identify four key themes from the feedback.

- Favourite guiding memories
- Future adventures
- Girl's concerns
- Empowerment

The comments made around these themes give us a clear picture about what the girls think about being a member of Girlguiding and where their interests lie. These results have been fed into our strategy for the next 5 years.

Planning and fundraising continued apace for the World Scout Jamboree in South Korea in 2023.

Our ICE (international community experience) for girls aged 11-14 was able to get back on track and held a weekend for 20 girls in Edinburgh which proved to be a great success as well as sightseeing the girls undertook a community project, plans have been made and girls selected for ICE 2023 which will be in the Netherlands.

Whilst it is too soon to have other international experiences planned for 2023 detailed plans have been made for 2024, selection for trips to Nepal, Roverway and an interailing trip in Europe will be made in early 2023. Plans have also been approved for a mass participation event in Belgium. Thanks go to our hardworking international team for all their hard work getting these plans under way.

The Queen's Platinum Jubilee was celebrated during 2022, it commenced with beacons being lit across the country, Girlguiding NEE held eight beacon lighting events across the region. In June, a party of 17 were invited to join the jubilee celebrations on the mall, a great privilege for everyone who attended and a fun day.

As part of the Jubilee celebrations a group of Rangers filmed at our region office meeting our County President and Archivist, Angie Goddard which was shown extensively on BBC news.

Sadly, the Queen died in September; we were honoured to be asked to provide stewards to help manage the mourners who came to visit the lying in state of her Majesty and the funeral service.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

The Duke of Edinburgh Award Scheme team held training and assessments for expeditions throughout 2022 to help girls work towards their awards.

Our Peer Educators have continued to develop their skills and share them with units across the region. A weekend for young members interested in becoming Peer Educators was held and its success will be built upon in 2023.

Planning began in 2022 for a region event at Flamingo land (Flamingo Fling), ticket sales will be launched in April 2023 and the event held in September 2023.

“Volunteer Experience” – we value our volunteers highly and are committed to making their experience a positive one.

We held a Thanks and Recognition event in York in November 2022 to which 108 volunteers were invited and attended. In addition to this the following awards were presented at individual events.

Silver Fish	Margaret Lester
Laurel award	Kirsty Quince
	Julie McDonald
	Judith Bellamy
	Christine Kenyon
	Cath Dixon

Region Chief Commissioner Awards were awarded to 4 members and Region Crown Awards to 3 young members.

Our marketing and communications team have maintained an active presence on all our social media channels and held regular meetings with volunteer leads.

To alleviate some of the administrative needs of counties a further member of staff has been employed by region, counties have been able to contract to use the staff member for a period of 12 months, in addition the region office has provided temporary administrative cover for a county.

“Sustainable Organisation” – to be sustainable, we need to ensure that we continue to grow our membership our region growth and retention volunteer lead has continued to work with counties and commissioners to develop growth plans and help with recruitment of new volunteers. After a successful funding bid there will be a growth conference held in 2023 and new resources available to counties to help with growth events.

The Finance and Risk Group have continued to monitor the finances of the region The Risk registers have been reviewed at each meeting and revised as appropriate. There has been an ongoing review of policies and procedures in particular the policies and documentation relating to international trips in preparation for our 2024 programme of events.

The chair of Finance and Risk, Sheila Bamber retired in December 2021 the Trustees would like to thank her for all the work she did ensuring the finances of the region were secure and stable particularly during the pandemic.

“A Diverse and Inclusive Organisation” – we are committed to being a diverse and inclusive organisation.

NORTH EAST ENGLAND GUIDE ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

The unrestricted funds decreased by £2,093 and restricted funds increased by £63,173 resulting in an overall increase in funds of £61,080. Our principal source of income is membership subscriptions we set our levy based on our budget for the forthcoming year and taking account of external factors affecting our members and the levels of our reserves. The region budget was not significantly affected by the small decrease in income.

Trading has increased steadily over the year as activities have resumed and the demand for badges increased.

RESERVES POLICY

Free reserves represent the working capital of North East England Guide Association available to support short-term and medium-term objectives and to safeguard against unexpected decreases in income. Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated.' The trustees have examined the needs and challenges faced by North East England Guide Association, in both the short and the medium term, along with relevant financial forecasts and has formulated a policy to meet those needs. The Charity's current free reserves figure is £326,294 which the trustees consider to be sufficient.

FUTURE PLANS

Membership growth has slowed in 2022 but the Trustees are confident that we will continue to see year on year growth. The current economic climate and the unexpected price increases experienced across the board have challenged our budgets and plans. The Trustees are confident however that we have the resources to be able to get through this tough period and emerge stronger.

The region office has been experiencing ongoing problems with the heating and ventilation system at our region office, they have been pressing the management company to find a permanent solution, but progress has been slow. The Trustees have taken legal advice and are pursuing this matter vigorously. The cost of this work will be met from budget and reserves.

In March 2023 we welcomed a new Trustee, Hannah Cook who will represent the views of our younger members, she replaces Poppy Bell who resigned in October 2022. The Trustees would like to thank Poppy for her valuable contribution to the Trustee Board. Amy Solomons has been appointed Assistant Chief Commissioner her remit is working with our younger volunteers and potential future leaders. Amy will also be a Trustee to replace former Deputy Chief Commissioner Julie Smith who retired in July 2021.

Signed on behalf of the Trustees

Linda Grant

7 July 2023

NORTH EAST ENGLAND GUIDE ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which 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 that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments 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, and
- 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 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 hence 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NORTH EAST ENGLAND GUIDE ASSOCIATION

I report to the trustees on my examination of the financial statements of North East England Guide Association for the year ended 31 December 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Foreman FCA
On behalf of Xeinaadin Audit Limited
1 City Road East
Manchester
M15 4PN

7 July 2023

NORTH EAST ENGLAND GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	<i>Notes</i>	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
		<i>General</i>	<i>Designated</i>	<i>2022</i>	<i>2021</i>
		<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:					
Donations and legacies	2	1,857	-	77,382	1,274
Charitable activities	3	212,955	-	212,955	214,088
Other trading activities	4	48,154	-	48,154	17,921
Investments	5	1,451	-	1,451	1,262
Total		264,417	-	339,942	234,545
Expenditure on:	6				
Raising funds		17,968	-	17,968	4,009
Charitable activities		248,542	-	260,894	214,692
Total		266,510	-	278,862	218,701
Net (expenditure) / income		(2,093)	-	61,080	15,844
Transfers between funds		-	-	-	-
Net movement in funds	7	(2,093)	-	61,080	15,844
Reconciliation of funds					
Total funds brought forward		666,599	-	668,858	653,014
Total funds carried forward		£ 664,506	£ -	£ 729,938	£ 668,858

The notes on pages 13 to 23 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION
BALANCE SHEET AT 31 DECEMBER 2022

	<i>Notes</i>	<i>Total Funds 2022 £</i>	<i>Total Funds 2021 £</i>
Fixed assets			
Tangible assets	11	338,212	344,824
Total fixed assets		<u>338,212</u>	<u>344,824</u>
Current assets			
Stock		13,580	9,101
Debtors	12	15,042	13,128
Cash at bank and in hand		367,104	306,437
Total current assets		<u>395,726</u>	<u>328,666</u>
Liabilities			
Creditors: amounts falling due within one year	13	4,000	4,632
Net current assets		<u>391,726</u>	<u>324,034</u>
Total assets less current liabilities		<u>729,938</u>	<u>668,858</u>
Total net assets		<u>£ 729,938</u>	<u>£ 668,858</u>
The funds of the charity			
Restricted income funds	15	65,432	2,259
Unrestricted funds	16	664,506	666,599
Total charity funds		<u>£ 729,938</u>	<u>£ 668,858</u>

Approved and authorised for issue by the Board of Trustees on 7 July 2023
and signed on its behalf by

.....
Linda Grant - Trustee

.....
Jan Ali - Trustee

The notes on pages 13 to 23 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	<i>Notes</i>	<i>Total Funds 2022 £</i>	<i>Total Funds 2021 £</i>
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	19	64,733	(4,664)
<i>Cash flows from investing activities</i>			
Dividends, interest and rents from investments		1,451	1,262
Purchase of property, plant and equipment		(5,517)	-
Net cash (used in)/provided by investing activities		(4,066)	1,262
Change in cash and cash equivalents in the year		60,667	(3,402)
Cash and cash equivalents at the beginning of the reporting period		306,437	309,839
Cash and cash equivalents at the end of the reporting period		£ 367,104	£ 306,437

The notes on pages 13 to 23 form part of these financial statements.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

Legal entity

The North East England Guide Association is regulated by the Charities Commission (1000858). The registered address and principal place of business is 7 Alpha Court, Monks Cross Drive, Huntington, York, North Yorkshire, YO32 9WN.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

North East England Guide Association constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in Sterling (£) and are rounded to the nearest £.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the Charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the Charity is a going concern.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities (membership subscriptions and income from Region events and international trips) is accounted for when due.

Grants from government, public bodies and The Guide Association are credited as income when the Charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income from bank interest is brought into account gross when receivable.

Income from donations and fundraising is included in the period in which it is received.

Income from Region training events and international trips is included in incoming resources when it is due.

Resources expended

Charitable expenditure includes all expenditure directly relating to the objects of the charity and costs are charged on the basis of the accruals concept.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

1. Accounting Policies (continued)

The costs of generating funds included those costs associated with the promotion of the activities of the Region. These costs are charged on the basis of the accruals concept.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirements. These costs are charged on the basis of the accruals concept.

Support and administration costs are the cost of the central function. These costs are charged on the basis of the accruals concept.

Volunteer time

In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised and reference is made to the contribution of volunteers in the trustees' report, where more information can be found.

Tangible fixed assets

Expenditure on fixed assets costing £3,000 or more is capitalised in the balance sheet at cost.

Depreciation is provided using the following annual rates:

Leasehold property	-	2% on cost
Office equipment	-	33⅓% straight line
Fixtures, fittings and equipment	-	10% straight line

Stock

Stock is included at the lower of cost or net realisable value, after taking account of obsolescence.

Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of 100 days or less from the date of opening.

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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Funds structure

Unrestricted Funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated Funds represent unrestricted funds earmarked by the Trustees for particular purposes. Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Details of Restricted and Designated Funds are contained in Notes 15 and 16, respectively.

Taxation

As a registered charity, North East England Guide Association is exempt from the payment of income and corporation tax in respect of its charitable activities.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

1. Accounting Policies (continued)

Pension costs

North East England Guide Association contributes to a defined contribution scheme operated by Scottish Widows. Contributions to this scheme are accounted for as they fall due.

Leasing

Rentals payable under operating leases are charged to the SOFA as incurred.

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Grants receivable from The Guide Association	76,687	772
Donations	695	502
	<u>£ 77,382</u>	<u>£ 1,274</u>

£75,525 of income from donations and legacies relates to restricted funds (2021: £754).

3. CHARITABLE ACTIVITIES

	2022 £	2021 £
Membership subscriptions	203,443	179,883
Income from regional events	5,390	34,032
Income from international trips	4,122	-
Buchanan grant	-	173
	<u>£ 212,955</u>	<u>£ 214,088</u>

No income from charitable activities relates to restricted funds (2021: £337).

4. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Trading income	32,390	9,320
Hire of premises	535	70
Administration services	15,229	8,531
	<u>£ 48,154</u>	<u>£ 17,921</u>

5. INVESTMENTS

	2022 £	2021 £
Bank interest receivable	1,451	1,262
	<u>£ 1,451</u>	<u>£ 1,262</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

6. ANALYSIS OF RESOURCES EXPENDED	2022 £	2021 £
<u>Raising funds</u>		
Trading expenditure	17,968	4,009
	<u>17,968</u>	<u>4,009</u>
<u>Charitable activities</u>		
General training expenditure and support	14,484	2,810
Committee expenses	9,463	5,559
Staff costs	139,320	109,106
	<u>163,267</u>	<u>117,475</u>
Cost of Region events	26,321	30,848
King George VI Fund	-	737
Starting a New Unit grants	19	1,201
Support and administration costs		
Repairs and maintenance of property and equipment	2,425	1,440
Telephone	2,730	2,955
Insurance	2,724	2,407
Rates	2,560	2,688
Property service charges	24,452	20,402
Printing and stationery	300	566
Postage	23	756
Heat and light	5,499	4,526
Sundry expenses	2,698	3,990
Bank and salary bureau charges	1,954	1,914
Staff training	1,314	227
Hire of office equipment	802	787
Information and technology	6,553	6,887
Depreciation of leasehold property	10,127	10,127
Depreciation of office equipment	1,839	-
Depreciation of fixtures and fittings	163	163
Consultancy	1,006	1,040
	<u>67,169</u>	<u>60,875</u>
Governance costs		
Independent examiner's remuneration	1,878	1,560
Accountancy fees	2,240	1,996
	<u>4,118</u>	<u>3,556</u>
	<u>260,894</u>	<u>214,692</u>

£12,352 of expenditure on charitable activities relates to restricted funds (2021: £1,938).

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

7. NET INCOMING RESOURCES FOR THE YEAR	<i>2022</i>	<i>2021</i>
	£	£
This is stated after charging:		
Depreciation	12,129	10,290
Independent examiner's remuneration	1,878	1,560
Operating lease rentals – office equipment	802	787
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees.

No Trustee expenses were reimbursed in the year (2021: travelling expenses of £1,740 reimbursed to all trustees).

9. EMPLOYEES	<i>2022</i>	<i>2021</i>
	No.	No.
The average monthly number of employees of North East England Guide Association during the year were as follows:		
Administrative staff	<u>7</u>	<u>5</u>
	<i>2022</i>	<i>2021</i>
	£	£
Staff costs for above persons:		
Wages and salaries	128,753	100,215
Social security costs	5,322	3,299
Pension contributions to money purchase scheme	5,245	5,592
	<u>£ 139,320</u>	<u>£ 109,106</u>

There were no employees whose emoluments exceeded £60,000.

The key management personnel of the charity comprise the trustees and the region manager. The total employee remuneration of the key management personnel of the charity were £34,313 (2021: £23,395).

10. TAXATION

As a charity, North East England Guide Association is exempt from tax on income falling within Part 11 of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

11. TANGIBLE FIXED ASSETS

	<i>Leasehold Property £</i>	<i>Office equipment £</i>	<i>Fixtures, fittings and equipment £</i>	<i>Total £</i>
<u>Cost</u>				
At 1 January 2022	506,365	36,077	66,774	609,216
Additions	-	5,517	-	5,517
At 31 December 2022	506,365	41,594	66,774	614,733
<u>Depreciation</u>				
At 1 January 2022	162,032	36,077	66,283	264,392
Charge for year	10,127	1,839	163	12,129
At 31 December 2022	172,159	37,916	66,446	276,521
<u>Net Book Value</u>				
At 31 December 2022	£ 334,206	£ 3,678	£ 328	£ 338,212
At 31 December 2021	£ 344,333	£ -	£ 491	£ 344,824

All of the tangible fixed assets relate to unrestricted funds.

12. DEBTORS

	<i>2022 £</i>	<i>2021 £</i>
Trade debtors	381	225
Prepayments and accrued income	14,661	12,903
	£ 15,042	£ 13,128

All debtors relate to unrestricted funds.

13. CREDITORS: Amounts falling due within one year

	<i>2022 £</i>	<i>2021 £</i>
Accruals and deferred income	4,000	4,632
	£ 4,000	£ 4,632

All creditors relate to unrestricted funds.

Deferred income: movement in year

Deferred income brought forward	1,072	114,456
Released in the year	(1,072)	(114,456)
Deferred in the year	-	1,072
	£ -	£ 1,072

Deferred income represents deposits received for various events due to be held during 2023.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	2022	2022	2022	2022
	£	£	£	£
Tangible fixed assets	338,212	-	-	338,212
Current assets	330,294	-	65,432	395,726
Current liabilities	(4,000)	-	-	(4,000)
	<u>£ 664,506</u>	<u>£ -</u>	<u>£ 65,432</u>	<u>£ 729,938</u>
	Unrestricted funds		Restricted funds	Total funds
	General	Designated		
	2021	2021	2021	2021
	£	£	£	£
Tangible fixed assets	344,824	-	-	344,824
Current assets	326,407	-	2,259	328,666
Current liabilities	(4,632)	-	-	(4,632)
	<u>£ 666,599</u>	<u>£ -</u>	<u>£ 2,259</u>	<u>£ 668,858</u>

15. RESTRICTED FUNDS

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
International King George VI Fund	354	782	(1,136)	-	-
Starting a New Unit grants	19	-	(19)	-	-
Peer Education	276	-	(12)	-	264
Diamond D of E Project grant	1,610	-	(1,610)	-	-
Generation Green	-	5,000	(3,142)	-	1,858
Unit Recovery Grant (CMC)	-	3,933	(3,933)	-	-
1st Response Grant	-	2,500	(2,500)	-	-
Access Grant	-	3,510	-	-	3,510
Subscriptions Grant	-	40,000	-	-	40,000
West Riding Masons Grant	-	19,800	-	-	19,800
	<u>£ 2,259</u>	<u>£ 75,525</u>	<u>£ (12,352)</u>	<u>£ -</u>	<u>£ 65,432</u>
	At 1 January 2021	Incoming resources	Resources expended	Transfers	At 31 December 2021
	£	£	£	£	£
International King George VI Fund	-	1,091	(737)	-	354
Starting a New Unit grants	1,220	-	(1,201)	-	19
Peer Education	276	-	-	-	276
Diamond D of E Project grant	1,610	-	-	-	1,610
	<u>£ 3,106</u>	<u>£ 1,091</u>	<u>£ (1,938)</u>	<u>£ -</u>	<u>£ 2,259</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

15. RESTRICTED FUNDS (continued)

International King George VI Fund

A grant from The Guide Association to assist in the provision of training.

Starting a New Unit grants

Grants provided by The Guide Association and administered by North East England Guide Association, are intended to help new units operate in their first six months.

Peer Education

Grant to cover training to girls over 14 to be able to run sessions with their peers and younger girls.

Diamond D of E Project grant

Grant to encourage girls in disadvantaged areas to register for the award.

Generation Green

Grant to support adventure training for adults.

Unit Recovery Grant (CMC)

Grant to support units in socially deprived areas post Covid.

1st Response Grant

Grant to support the delivery of Girlguidings's mandatory first response training for volunteers.

Access Grant

Grant to fund a BSL interpreter for a Guide in Bradford.

Subscriptions Grant

Grant to support units in financial hardship to pay their 2023 subscription invoice.

West Riding Masons Grant

Grant to support Growth and Retention for Counties that fall in the old "West Riding of Yorkshire".

16. UNRESTRICTED FUNDS

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
General fund	<u>£ 666,599</u>	<u>£ 264,417</u>	<u>£ (266,510)</u>	<u>£ -</u>	<u>£ 664,506</u>
	At 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2021 £
General fund	<u>649,908</u>	<u>233,454</u>	<u>(216,763)</u>	<u>-</u>	<u>666,599</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

17. RELATED PARTY TRANSACTIONS

North East England Guide Association is part of The Guide Association whose address is 17/19 Buckingham Palace Road, London, SW1W 0PT.

The Guide Association collects subscriptions on behalf of members and forwards the Region's share to it.

The Guide Association (Girlguiding) is involved in the funds as detailed in notes 15 and 16 above.

An amount of £1,677 (2021: £251) was paid to The Guide Association's subsidiary, Guide Association Trading Service Limited (Girlguiding Trading Service), which operates the Trading Service and the shop activities.

The Trust Corporation is a Company limited by guarantee and incorporated under the Companies Act. It acts as sole trustee and holds the leasehold buildings and investments on behalf of North East England Guide Association. It is funded by The Guide Association as a service to guiding and the expenses are borne by The Guide Association.

An amount of £4,127 (2021: £nil), included in cost of region events, was paid to Waddow Hall (one of The Guide Association's Training and Activity Centres) for use of the centre.

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

18. OPERATING LEASE COMMITMENTS

As at 31 December 2022 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Operating leases which expire:		
Within one year	634	634
Between one and two years	634	634
Between two and five years	106	740
	<u>£ 1,374</u>	<u>£ 2,008</u>

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period	61,080	15,844
Adjustments for:		
Depreciation charges	12,129	10,290
Dividends, interest and rents from investments	(1,451)	(1,262)
Increase in stocks	(4,479)	(2,846)
(Increase)/decrease in debtors	(1,914)	90,316
Decrease in creditors	(632)	(117,006)
Net cash provided by/(used in) operating activities	<u>£ 64,733</u>	<u>£ (4,664)</u>

Analysis of cash and cash equivalents

Cash at bank and in hand	367,104	306,437
Total cash and cash equivalents	<u>£ 367,104</u>	<u>£ 306,437</u>

Analysis of changes in net debt

	At 1 January 2022 £	Cash-flows £	At 31 December 2022 £
Cash	306,437	60,667	367,104
		60,667	
	<u>£ 306,437</u>	<u>£ 60,667</u>	<u>£ 367,104</u>

NORTH EAST ENGLAND GUIDE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted funds</i>		<i>Restricted funds</i>	<i>Total funds</i>
	<i>General</i>	<i>Designated</i>		<i>2021</i>
	£	£	£	£
Income and endowments from:				
Donations and legacies	520	-	754	1,274
Charitable activities	213,751	-	337	214,088
Other trading activities	17,921	-	-	17,921
Investments	1,262	-	-	1,262
Total	233,454	-	1,091	234,545
Expenditure on:				
Raising funds	4,009	-	-	4,009
Charitable activities	212,754	-	1,938	214,692
Total	216,763	-	1,938	218,701
Net income/(expenditure)	16,691	-	(847)	15,844
Transfers between funds	-	-	-	-
Net movement in funds	16,691	-	(847)	15,844
Reconciliation of funds				
Total funds brought forward	649,908	-	3,106	653,014
Total funds carried forward	£ 666,599	£ -	£ 2,259	£ 668,858