

THE GUIDE ASSOCIATION EASTBOURNE DIVISION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|--------------------------|---------------------------|
| Trustees | Mrs L Benton |
| | Miss K Powell |
| | Mrs S Halbhuber |
| | Mrs J Gott |
| | Mrs J McMahon |
| | Mrs E Wink |
| | Mrs S Nash |
| | Mrs J Santos |
| | Mrs C Winton-Jones |
| Charity number | 305845 |
| Principal address | c/o Division Commissioner |
| | 44 Mendip Avenue |
| | Eastbourne |
| | East Sussex |
| | BN21 8ER |
| Accountants | 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 2018

The trustees present their report and financial statements for the year ended 31 December 2018.

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

Girlguiding Eastbourne Division as had a busy year in which a lot of memories were made for the girls and their Volunteers!

The Year started with the Tree Planting at Bushy Wood – We had about 50 girls come with their parents and siblings – many trees were planted in the drizzle and many girls got a little muddy – no-one minded and that's what it is all about!

Some of us also braved the weather manning a Station for the Eastbourne half Marathon – we got a bit wet!

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

In April we resurrected the Shackleton Shield Challenge for Guides. Lady Shackleton (Sir Ernest's wife) was Division Commissioner for Eastbourne in 1919 – she presented a shield for which many challenges had to be done! For example draw the stages of a tree over 6 months. We were not that ambitious and the shield is beautiful and it seemed a pity that it should languish in the archives. The weather was on our side – with 9 teams of between 4 and 6 the girls excelled themselves. Amongst other things they put up a ridge tent and a small modern hike tent, they picked out things from an old (1960's) first aid kit that should not be used and made up a new one for today, they learnt knots and how to make a real bedroll. There was a water challenge where they had to get water across a river without crossing it! They also made wood fires and cooked their lunch and they all managed it.

In June we entered the Sunshine Carnival again and we had a big event for all the girls to celebrate 100 years of Votes for Women's. Over half the girls from all sections in the Division attended this event. They were greeted by Suffragettes, dressed for the occasion, who had real personas to portray and we were very lucky that King George V arrived to present the trophies for the George V Stakes (Hobby Horse Race).

The girls were able to take part in a variety of crafts making Sashes, Rosettes and a collage of the Dearsley Window which is a contemporary stained glass window in the Palace of Westminster, which depicts the story of the Suffragettes' campaign for votes for women.

They also made posters with what or who they would vote for and cucumber or jam sandwiches as well as suffragette hat biscuits which they ate in the Pankhurst Café.

A polling booth was very popular with the girls voting for what they would like to do next as a project. The Rainbows voted for Wild Seed bombs which they will make to help the Bees and the Butterflies. The Brownies and Guides voted to do a Beach Clean-up.

In July we attended the Pride Event in Eastbourne and ran a Girlguiding stall.

Finally my thanks go to all those who continue to volunteer in the Division, the Commissioners whose support I appreciate and could not do without and all the Leaders who provide the activities and fun for all those who attend.

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.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

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:

Mrs L Benton

Miss K Powell

Mrs S Halbhuber

Mrs J Gott

Mrs J McMahon

Mrs E Wink

Mrs S Nash

Mrs J Santos

Mrs J Brown

(Resigned 31 December 2018)

Mrs C Winton-Jones

Mrs A Message

(Resigned 31 December 2018)

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

Mrs M Benton

Trustee

Dated: 4 June 2019

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE GUIDE ASSOCIATION EASTBOURNE DIVISION FOR THE YEAR ENDED 31 DECEMBER 2018

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of The Guide Association Eastbourne Division for the year ended 31 December 2018, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Guide Association Eastbourne Division and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Guide Association Eastbourne Division and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that The Guide Association Eastbourne Division has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of The Guide Association Eastbourne Division. You consider that The Guide Association Eastbourne Division is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of The Guide Association Eastbourne Division. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Price & Company
Chartered Accountants

4 June 2019
30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

| | | Unrestricted funds 2018 £ | Total 2017 £ |
|---|-------|------------------------------------|--------------------|
| | Notes | | |
| <u>Income and endowments from:</u> | | | |
| Donations and legacies | 3 | 9,653 | 4,480 |
| Other trading activities | 4 | 14,225 | 11,336 |
| Investments | 5 | 1,238 | 80 |
| Other income | 6 | 865 | 170,982 |
| | | | |
| Total income | | 25,981 | 186,878 |
| | | | |
| <u>Expenditure on:</u> | | | |
| Raising funds | 7 | 15,985 | 10,726 |
| | | | |
| Charitable activities | 8 | 14,566 | 8,432 |
| | | | |
| Total resources expended | | 30,551 | 19,158 |
| | | | |
| Net (expenditure)/income for the year/ Net movement in funds | | (4,570) | 167,720 |
| | | | |
| Fund balances at 1 January 2018 | | 198,714 | 30,994 |
| | | | |
| Fund balances at 31 December 2018 | | 194,144 | 198,714 |
| | | | |

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 2018

| | Notes | 2018 £ | £ | 2017 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Current assets | | | | | |
| Stocks | 14 | 8,864 | | 7,860 | |
| Debtors | | 12,564 | | - | |
| Cash at bank and in hand | | 173,047 | | 191,177 | |
| | | <u>194,475</u> | | <u>199,037</u> | |
| Creditors: amounts falling due within one year | 15 | (331) | | (323) | |
| Net current assets | | | 194,144 | | 198,714 |
| | | | <u>194,144</u> | | <u>198,714</u> |
| Income funds | | | | | |
| <u>Unrestricted funds</u> | | | | | |
| General unrestricted funds | | 187,555 | | 192,125 | |
| Reserve fund | | <u>6,589</u> | | <u>6,589</u> | |
| | | | 194,144 | | 198,714 |
| | | | <u>194,144</u> | | <u>198,714</u> |
| | | | <u>194,144</u> | | <u>198,714</u> |

The accounts were approved by the Trustees on 4 June 2019

Mrs L Benton
Trustee

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 unless the funds have been designated for other purposes.

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 2018

1 Accounting policies (Continued)

1.4 Incoming resources

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

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 2018

1 Accounting policies (Continued)

1.6 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.

1.7 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.

1.8 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies (Continued)

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.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

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.

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

3 Donations and legacies

| | 2018 | 2017 |
|---------------------|--------------|--------------|
| | £ | £ |
| Donations and gifts | 6,526 | 1,208 |
| Grants received | 750 | 850 |
| Census | 2,377 | 2,422 |
| | <u>9,653</u> | <u>4,480</u> |

4 Other trading activities

| | Unrestricted funds | Total |
|-----------------------------------|--------------------|---------------|
| | 2018 | 2017 |
| | £ | £ |
| Shop income | 12,919 | 9,909 |
| Sponsorships and social lotteries | 474 | 396 |
| Trading activity income: other | 832 | 1,031 |
| | <u>14,225</u> | <u>11,336</u> |

5 Investments

| | Unrestricted funds | Total |
|---------------------|--------------------|-----------|
| | 2018 | 2017 |
| | £ | £ |
| Interest receivable | <u>1,238</u> | <u>80</u> |

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

6 Other income

| | Unrestricted funds | Total |
|---|-----------------------|-------------------|
| | 2018 | 2017 |
| | £ | £ |
| Net gain on disposal of tangible fixed assets | 865 | 170,982 |
| | <u> </u> | <u> </u> |

7 Raising funds

| | Unrestricted funds | Total |
|----------------------------------|-----------------------|-------------------|
| | 2018 | 2017 |
| | £ | £ |
| <u>Fundraising and publicity</u> | | |
| Other fundraising costs | 1,001 | 979 |
| | <u> </u> | <u> </u> |
| <u>Trading costs</u> | | |
| Purchases | 11,568 | 8,539 |
| Events | 3,416 | 1,208 |
| | <u> </u> | <u> </u> |
| Trading costs | 14,984 | 9,747 |
| | <u> </u> | <u> </u> |
| | <u>15,985</u> | <u>10,726</u> |

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

8 Charitable activities

| | General Guiding £ | HQ £ | Other £ | Total 2018 £ | Total 2017 £ |
|--|-------------------------|----------|------------|--------------------|--------------------|
| New programme resources | 4,089 | - | - | 4,089 | - |
| Grant funding of activities (see note 9) | 5,102 | - | - | 5,102 | 167 |
| Share of support costs (see note 10) | 3,179 | - | - | 3,179 | 6,132 |
| Share of governance costs (see note 10) | 1,864 | - | 332 | 2,196 | 2,133 |
| | <u>14,234</u> | <u>-</u> | <u>332</u> | <u>14,566</u> | <u>8,432</u> |

9 Grants payable

| | 2018 £ | 2017 £ |
|----------------------------------|--------------|------------|
| Grants to institutions: Other | 4,958 | - |
| Grants to individuals | 144 | 167 |
| | <u>5,102</u> | <u>167</u> |

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THE GUIDE ASSOCIATION EASTBOURNE DIVISION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

10 Support costs

| | Support costs | Governance costs | 2018 | 2017 |
|-----------------------|---------------|------------------|--------------|--------------|
| | £ | £ | £ | £ |
| Rent and rates | 3,179 | - | 3,179 | 5,893 |
| Light and heat | - | - | - | 239 |
| Accountancy | - | 300 | 300 | 300 |
| Insurance | - | 560 | 560 | 560 |
| Training costs | - | 210 | 210 | 226 |
| Sundries | - | 1,126 | 1,126 | 894 |
| PR and recruitment | - | - | - | 153 |
| | <u>3,179</u> | <u>2,196</u> | <u>5,375</u> | <u>8,265</u> |
| Analysed between | | | | |
| Charitable activities | <u>3,179</u> | <u>2,196</u> | <u>5,375</u> | <u>8,265</u> |

Governance costs includes payments to the auditors of £300 (2017- £300) for non audit fees.

11 Trustees

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

12 Employees

There were no employees during the year.

13 Financial instruments

| | 2018 | 2017 |
|---|---------------|------------|
| | £ | £ |
| Carrying amount of financial assets | | |
| Debt instruments measured at amortised cost | <u>12,564</u> | <u>-</u> |
| Carrying amount of financial liabilities | | |
| Measured at amortised cost | <u>331</u> | <u>323</u> |

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018**

14 Stocks

| | 2018 | 2017 |
|-------------------------------|-------------------|-------------------|
| | £ | £ |
| Raw materials and consumables | 8,864 | 7,860 |
| | <u> </u> | <u> </u> |

15 Creditors: amounts falling due within one year

| | 2018 | 2017 |
|------------------------------|-------------------|-------------------|
| | £ | £ |
| Accruals and deferred income | 331 | 323 |
| | <u> </u> | <u> </u> |

16 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).