

# **HAMPSHIRE EAST GUIDE ASSOCIATION**

*(under the the registered charity of the Guides Association - No.306016)*

## **FINANCIAL STATEMENTS**

**for the period 1st January 2018 to 31st December 2018**

# **HAMPSHIRE EAST GUIDE ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT**

**for the period 1st January 2018 to 31st December 2018**

Hampshire East Guide Association, operating as Girlguiding Hampshire East, is a branch of The Guide Association, 17-19 Buckingham Palace Road, London, SW1W 0PT registered with the Charity Commissioners (No. 306016) and constituted by Deed of Trust.

This report provides information on the Association's activities and achievements in the past year, including any changes that have taken place, as well as possible future developments.

### **Structure, Governance and Management**

The work of the Association is conducted through its County Commissioner and Division Commissioners and sub-committees, advisers and staff of one County Administrator and a Development Worker, as well as voluntary workers whose contribution towards the success of the Association is greatly appreciated. There is, nevertheless, a constant need for more members to become involved in voluntary work of this kind.

The function of the County Executive Committee of Hampshire East is to direct the general development and foster the growth and spirit of the Guide Association within Hampshire East County in accordance with the provision of the Guiding Manual, in force from time to time. The voting members of Hampshire East Executive Committee are the charity trustees of Hampshire East County in accordance with the provisions of the Charities Acts. Details of these and the Holding Trustees are appended.

### **Objectives and Activities**

Girlguiding is the leading charity for girls and young women in the UK. Thanks to the dedication and support of 100,000 amazing volunteers, we are active in every part of the UK, giving girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

The Association has continued to actively develop its activities through the various groups which are either promoted by the Association or provided with its facilities.

### **Financial Review**

The financial position of the Association is sound, with reserves having been accumulated to meet the cost of future development projects, particularly for training initiatives.

**Lyndsey Cook**

County Commissioner

# HAMPSHIRE EAST GUIDE ASSOCIATION

## APPENDIX TO THE TRUSTEES' ANNUAL REPORT FOR THE YEAR 1ST JANUARY 2018 TO 31ST DECEMBER 2018

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### TRUSTEES AND EXECUTIVE COMMITTEE MEMBERS OF THE ASSOCIATION

#### COUNTY COMMISSIONER - CHAIRMAN

Miss Lyndsey Cook

#### DIVISION COMMISSIONERS and COMMITTEE CHAIRS (VOTING)

Mrs Gillian Osmond  
Mrs Karen O'Connor  
Mrs Kerry Collins  
Mrs Vilma Cooke  
Mrs Liz Dunning  
Mrs Yvonne Bough  
Mrs Jane Beveridge  
Mrs Claire Harris  
Mrs Victoria Ling-White

Mrs Maz Francis  
Mrs Jane Bradford  
Mrs Nettie Goddard

Mrs Caroline Rogers  
Mrs Carole McColl  
Mrs Kathy Davis  
Mrs Marthie Turner  
Mrs Tracey Morphett  
Miss Susan Beevor

#### FINANCE COMMITTEE

Miss Lyndsey Cook  
Mrs Liz Linkins  
Mrs Karen O'Connor  
Mrs Tracey Morphett  
Mrs Kathy Davis  
Mrs Helen Hollis  
Mrs Glenda Ashdown-Watts

**(COUNTY COMMISSIONER - VOTING)**  
**(COUNTY TREASURER)**  
**MEMBER - CHAIR**  
**MEMBER**  
**MEMBER**  
**MEMBER**  
**MEMBER**

# HAMPSHIRE EAST GUIDE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

for the period 1st January 2018 to 31st December 2018

	Notes	TOTAL FUNDS £	GENERAL PURPOSES £	RESTRICTED FUNDS £	DESIGNATED FUNDS £
<b>Operating Income</b>					
Investment interest receivable		796.99	768.00	28.99	
Subscriptions	3	29,619.40	29,619.40		
Administration					
Resource Centre	4	422.24	422.24		
Section Programmes		3,639.00	3,639.00		
Adult Support and Training		2,275.50	2,275.50		
Outdoor Activities		650.00	650.00		
Grants and Donations	5				
		<u>37,403.13</u>	<u>37,374.14</u>	<u>28.99</u>	<u>0.00</u>
<b>Other Income</b>					
Events	6	17,029.50	17,029.50		
Grotto	7	607.90	607.90		
Badge Sales	8	8,237.47	8,237.47		
		<u>25,874.87</u>	<u>25,874.87</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Income</b>		<u><u>63,278.00</u></u>	<u><u>63,249.01</u></u>	<u><u>28.99</u></u>	<u><u>0.00</u></u>
<b>Operating Expenditure</b>					
Subscriptions	3	352.80	352.80		
County Staff Expenses		3,000.97	3,000.97		
Administration		4,651.26	4,651.26		
Administrators Salary	2	8,185.71	8,185.71		
Resource Centre	4	458.58	458.58		
Audit Fees		300.00	300.00		
Media & Communications		185.00	185.00		
Section Programmes		6,786.28	6,786.28		
Adult Support and Training		14,681.63	14,681.63		
Outdoor activities		904.93	904.93		
Grants and Donations	5	2,325.00	2,065.00	260.00	
Awards		220.55	220.55		
Other		59.31	59.31		
Purchase of Equipment		714.78	714.78		
		<u>42,826.80</u>	<u>42,566.80</u>	<u>260.00</u>	<u>0.00</u>
<b>Other Expenditure</b>					
Events	6	10,354.19	10,354.19		
Development Workers Salary & Expenses	2	13,223.38	13,223.38		
Santa's Grotto	7	4,389.85	4,389.85		
Badge Purchases	8	7,898.55	7,898.55		
		<u>35,865.97</u>	<u>35,865.97</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expenditure</b>		<u><u>78,692.77</u></u>	<u><u>78,432.77</u></u>	<u><u>260.00</u></u>	<u><u>0.00</u></u>
Operating deficit		-5,423.67	-5,192.66	-231.01	0.00
Other Income & Expenditure deficit		-9,991.10	-9,991.10	0.00	0.00
Fund balances Brought Forward		165,151.20	153,654.26	6,399.39	5,097.55
		<u>149,736.43</u>	<u>138,470.50</u>	<u>6,168.38</u>	<u>5,097.55</u>

# HAMPSHIRE EAST GUIDE ASSOCIATION

## BALANCE SHEET

as at 31st December 2018

	Notes	£	2018 £	£	2017 £
<b>CURRENT ASSETS</b>					
National Savings Bank		64,434.21		78,955.96	
Capital reserve accounts		70,267.55		76,948.81	
Cash at bank		13,549.24		7,099.92	
Badge Account		1,463.83		2,146.51	
Petty Cash (Badge A/c)		21.60		-	
			<u>149,736.43</u>		<u>165,151.20</u>
<b>CURRENT LIABILITIES</b>					
			-		-
			<u>149,736.43</u>		<u>165,151.20</u>
<b>FUND BALANCES</b>					
General Fund	9		138,470.50		153,654.26
Restricted Funds	9		6,168.38		6,399.39
Designated Funds	9		5,097.55		5,097.55
			<u>149,736.43</u>		<u>165,151.20</u>

Approved by the Board of Trustees on .....  
and signed on its behalf by:

..... Trustee

..... Trustee

# HAMPSHIRE EAST GUIDE ASSOCIATION

## Notes to the Financial Statements for the period 1st January 2018 to 31st December 2018

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### 1 Accounting Policy

#### 1.1 Basis of accounting

The financial statement has been prepared in a Receipts and Payments format which complies with the Charity Commissions new reporting procedure.

#### 1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in notes to the financial statements.

Investment income is allocated to the appropriate fund.

### 2 Employee Information

It was agreed by the County Executive to employ a Development Worker from 01.01.17 for 18 months at a salary of £24000 per annum, this would be funded by reserves held by the county. An Administrator was also appointed from 01.05.17 at a salary of £7800 per annum, also to be funded from reserves for 2017, this would be included in future budgets.

	£
County Development Worker Salary	12,000.00
County Development Worker Expenses	139.12
Employer National Insurance contributions	1084.26
	<u>13223.38</u>

Administrators Salary 8,185.71 This includes an amount for extra hours worked.

### 3 Subscriptions

The figures quoted are the County levy received from the Annual Subscription for 2018 and subscriptions paid to Girlguiding UK for County personnel

	Receipts	Payments
	£	£
<b>4 Resource Centre</b>		
Profit from sale of Guidewear	389.00	
Stamps & Bottle Top Collection	33.24	
Utilities & Running Costs		458.58
	<u>422.24</u>	<u>458.58</u>

	£	£
<b>5 Grants and Donations</b>		
International		1,090.00
Leadership Training		225.00
New Units		450.00
Other Grants		560.00
	<u>0.00</u>	<u>2,325.00</u>

	£	£
<b>6 Events</b>		
Hampshire Rose Events	725.50	1,152.94
Trefoil Tea 2018		2,457.74
Rainbow Day	3,949.00	4,558.01
Night at the Library	12,355.00	2,185.50
	<u>17,029.50</u>	<u>10,354.19</u>

	£	£
<b>7 Santa's Grotto</b>		
2017		3,883.43
2018	607.90	506.42
	<u>607.90</u>	<u>4,389.85</u>

## 8 Stock of Badges

A stock of badges is held by the Badge Secretary which amounted to £1,381.70 at the year end.

9 Funds	Balance at 01.01.18	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.18
<b>Unrestricted Funds</b>					
General Purpose Fund	153,654.26	63,249.01	78,432.77		138,470.50
<b>Designated Funds</b>					
Disabled Guides Fund	1,092.00				1,092.00
Eileen Greenway legacy	4,005.55				4,005.55
	5,097.55	0.00	0.00	0.00	5,097.55
<b>Restricted Funds</b>					
Louise James Bursary	6,399.39	28.99	260.00		6,168.38
<b>Total</b>	<b>165,151.20</b>	<b>63,278.00</b>	<b>78,692.77</b>	<b>0.00</b>	<b>149,736.43</b>

The Disabled Guides Fund can be used for any purpose beneficial to disabled guides.

The Eileen Greenway legacy represents funds that have been set aside for arts, international projects and for disabled guides

Louise James International Bursary represents monies received specifically for Guides and Senior Section members of Girlguiding Hampshire East, aged 14 to 18 years, to enable them to participate in international travel or international events, abroad or in the UK. The event must be organised as part of the Guiding Programme, at regional or national level, and participants must have taken part in a selection process at county, regional or national level.

The grant available for each participant will be 10% of the cost of the event, up to a maximum of £200. No more than one grant will be give to any one applicant in a financial year. The Financial Committee shall from time to time review the arrangements for the management of the bursary, and consult the James family on any suggested changes.

County International Trips can also apply for funding for neckerchiefs.

Transfers are made between funds when it is agreed by the committee, when it is required to keep the fund balance in credit or when restricted or designated funds are used to purchase fixed assets.