

**CHARITY REGISTERED NUMBER: 304418**

**GIRLGUIDING NORTHAMPTONSHIRE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**MOORE  
CHARTERED ACCOUNTANTS  
OAKLEY HOUSE, HEADWAY BUSINESS PARK  
3 SAXON WAY WEST  
CORBY  
NORTHAMPTONSHIRE  
NN18 9EZ**

**GIRLGUIDING NORTHAMPTONSHIRE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number:** 304418

**Chairman:** Janita Mackin

**Treasurer:** Mary Robinson (resigned 31 August 2019)  
Katie Ramsden (appointed 9 September 2019)

**Trustees:** The trustees are the members of the executive committee as follows:-

County Commissioner	Janita Mackin
Assistant County Commissioner	Ann Johnson
Assistant County Commissioner	Adele Cooney
Chair of PR	Jane Causebrook
Chair of Adult Support	Adele Cooney (resigned 31 May 2019) Lynsey McIntosh (appointed 1 June 2019)
Chair of Programme Team	Susan Cole
Chair of Finance	Frances Tebbutt
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Desborough and Rothwell	Shelagh Hodder
Higham Ferrers	Currently unfilled
Isham	Barbara Hendry
Kettering	Sam Chatwin
Mid	Debi Davey (resigned 31 December 2019)
Northampton Nene Valley	Hayley Palmer
Northampton North	Sue Hall
Oundle and Thrapston	Currently unfilled
Salcey	Julie Rowley (resigned 1 October 2019)
South	Currently unfilled
Wellingborough	Davina Weigleb
West	Currently unfilled

**Secretary:** Susan Hunting

**Registered Office:** Unity Centre  
Unit 1 Brookfield  
Duncan Close  
Moulton Park  
Northampton  
NN3 6WL

**Accountants:** Moore  
Chartered Accountants  
Oakley House  
Headway Business Park  
3 Saxon Way West  
Corby  
NN18 9EZ

**GIRLGUIDING NORTHAMPTONSHIRE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**Bankers:**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**GIRLGUIDING NORTHAMPTONSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their annual report for the year ended 31 December 2019 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2015.

**Structure, governance and management**

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2019 can be found in its latest Annual Report (published on its website at [www.girlguiding.org.uk](http://www.girlguiding.org.uk)).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The county association is led by approximately 1,300 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The executive committee has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

**Objectives and activities**

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 5 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

**GIRLGUIDING NORTHAMPTONSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Achievements and performance**

2019 was another busy year for the county, this included completing the roll out the new Girlguiding programme that was launched in 2018 and saying goodbye to the old programmes.

We had girls and adults enjoying new adventures both abroad and within the UK, along with a programme of events to enjoy around the county.

In 2019 we also had over 200 members from our county go on an exciting adventure to Switzerland including visiting Our Chalet, on our county trip called Swiss Bliss.

During the year we had two special evenings of giving out awards to our adult volunteers both for long service and for outstanding service or work, both at a local level and at a county level. We also gave out our county Guiding Spirit awards to our younger members, for outstanding courage and behaviour in the face of a challenge and our county Guiding Light awards to leaders who go the extra mile in what they do. Many guides achieved their Baden Powell award, which has now finished with the old programme, and members of the senior section gained Chief Guide, Commonwealth and Queens Guide awards. Many girls have now started to earn their Gold award, which is the top award now in place for all age groups. Our congratulations go out to all of the recipients.

This year we also said goodbye to our rowing boat Ajax but added a new bell boat Buttercup, so girls and leaders can continue to have adventures and learn skills on the water.

Our county properties remain popular locations for unit residentials and in the safe hands of very dedicated volunteer committees.

**Financial review**

**Investment policy**

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

**Reserves policy**

Unrestricted funds are needed:

- To provide funds to support projects, training and events for members of Girlguiding within our county;
- To cover administration, fund raising and training costs, which allow the charity to function; and
- To cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- To avoid the necessity of selling assets held for the charity's use;
- To cover a minimum of one year's administration, fund raising and training costs; and
- To provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

**GIRLGUIDING NORTHAMPTONSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Plans for future periods**

Our 6,500 members in Girlguiding Northamptonshire will continue to support national and regional initiatives and events. The county teams are busy implementing our current strategy and in 2020 we are continuing the increased support we give our commissioners and the Programme and Events Team are busy organising events for all to enjoy.

Approved by the trustees and signed on their behalf by:

**Janita Mackin as County Commissioner**

21 May 2020

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

We report on the financial statements which are set out on pages 7 to 14.

**Respective responsibilities of the trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
  - Proper accounting records are kept in accordance with section 130 of the 2011 act; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Moore  
Chartered Accountants  
Oakley House  
Headway Business Park  
3 Saxon Way West  
Corby  
NN18 9EZ

21 May 2020

# GIRLGUIDING NORTHAMPTONSHIRE

## BALANCE SHEET

AT 31 DECEMBER 2019

	Note	£	2019 £	£	2018 £
<b>Tangible fixed assets</b>					
Tangible assets	2		391,338		390,220
<b>Current assets</b>					
Stocks	3	28,982		26,444	
Debtors	4	12,315		95,224	
Bank accounts		181,410		210,143	
Cash accounts		468		811	
			<u>223,175</u>	<u>332,622</u>	
<b>Creditors</b>					
Amounts falling due within one year	5	18,223		112,062	
			<u>204,952</u>	<u>220,560</u>	
<b>Net current assets</b>					
			<u>596,290</u>	<u>610,780</u>	
<b>Total assets less current liabilities</b>					
			<u>596,290</u>	<u>610,780</u>	
<b>Net assets</b>					
			<u>596,290</u>	<u>610,780</u>	
<b>Capital funds</b>					
Unrestricted funds			596,290	610,780	
<b>Total funds</b>			<u>596,290</u>	<u>610,780</u>	

Approved by the trustees on 21 May 2020 and signed on their behalf by:

**Janita Mackin as County Commissioner**

The annexed notes form part of these financial statements.



**GIRLGUIDING NORTHAMPTONSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>Unrest'd funds £</b>	<b>Rest'd funds £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	62,014	-	62,014	66,448
Activities to generate funds	42,671	-	42,671	41,610
Investment income	276	-	276	187
	<u>104,961</u>	<u>-</u>	<u>104,961</u>	<u>108,245</u>
Incoming resources from charitable activities	21,305	-	21,305	29,265
	<u>21,305</u>	<u>-</u>	<u>21,305</u>	<u>29,265</u>
<b>Total incoming resources</b>	<u>126,266</u>	<u>-</u>	<u>126,266</u>	<u>137,510</u>
<b>Resources expended</b>				
Costs of generating funds	88,532	-	88,532	80,496
Charitable activities	965	-	965	23,782
Governance costs	51,259	-	51,259	49,132
	<u>140,756</u>	<u>-</u>	<u>140,756</u>	<u>153,410</u>
<b>Total resources expended</b>	<u>140,756</u>	<u>-</u>	<u>140,756</u>	<u>153,410</u>
<b>Net movement in funds</b>	<u>(14,490)</u>	<u>-</u>	<u>(14,490)</u>	<u>(15,900)</u>
<b>Total funds brought forward</b>	<u>610,780</u>	<u>-</u>	<u>610,780</u>	<u>626,680</u>
<b>Total funds carried forward</b>	<u>596,290</u>	<u>-</u>	<u>596,290</u>	<u>610,780</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

**GIRLGUIDING NORTHAMPTONSHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**DETAILED ANALYSIS OF MOVEMENTS IN FUNDS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	<b>2019</b>		<b>2018</b>	
	£	£	£	£
<b>General fund - Unrestricted</b>				
Opening balance	589,891		607,728	
Surplus / (Deficit) for the year	(13,859)		(17,837)	
	<u>          </u>	576,032	<u>          </u>	589,891
 <b>Designated fund - special events</b>				
Opening balance	15,518		14,753	
Water	(1,207)		-	
Camp activities	-		246	
Archery	-		519	
Swiss Bliss	155		-	
	<u>          </u>	14,466	<u>          </u>	15,518
 <b>Designated fund – Legacy reserve</b>				
Opening balance	1,819		1,097	
Donations received	500		722	
Transfers	-		-	
	<u>          </u>	2,319	<u>          </u>	1,819
 <b>Designated fund – IT Contingency</b>				
Opening balance	3,318		2,818	
Transfer from general	500		500	
Costs in year	(579)		-	
	<u>          </u>	3,239	<u>          </u>	3,318
 <b>Designated fund - Tuptonia</b>				
Opening balance	234		284	
Transfer in year	-		-	
Costs in year	-		(50)	
	<u>          </u>	234	<u>          </u>	234
 <b>Total funds at 31 December 2019</b>		<u>596,290</u>		<u>610,780</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. Accounting policies**

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

**Incoming resources**

Incoming resources are accounted for on an accruals basis.

**Resources expended**

All expenditure is accounted for on an accruals basis.

**Depreciation of fixed assets**

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

**Stocks**

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

**Fund accounting**

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

**Investment income**

Income from investments, including bank interest, is accounted for on a receipts basis.

**Grants received**

Grants received are treated in accordance with the terms of the grant.

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**Share in narrowboat**

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

**2. Tangible fixed assets**

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2019	555,971	5,000	49,261	610,232
Additions	2,486	-	11,292	13,778
Disposals	-	-	-	-
	<u>558,457</u>	<u>5,000</u>	<u>60,553</u>	<u>624,010</u>
At 31 December 2019	558,457	5,000	60,553	624,010
Depreciation:				
At 1 January 2019	176,648	-	43,364	220,012
Charge for the year	6,586	-	6,074	12,660
Eliminated on Disposals	-	-	-	-
	<u>183,234</u>	<u>-</u>	<u>49,438</u>	<u>232,672</u>
At 31 December 2019	183,234	-	49,438	232,672
Net book value:				
At 31 December 2019	<u>375,223</u>	<u>5,000</u>	<u>11,115</u>	<u>391,338</u>
At 31 December 2018	<u>379,323</u>	<u>5,000</u>	<u>5,897</u>	<u>390,220</u>

**The net book value of land and buildings  
at 31 December 2019 comprised:**

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	60,560	56,735	3,825
Jubilee, campsites	129,175	126,499	2,676
	<u>558,457</u>	<u>183,234</u>	<u>375,223</u>

**3. Stocks**

	2019 £	2018 £
Trading stock held at all properties	<u>28,982</u>	<u>26,444</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**4. Debtors and prepayments**

Amounts falling due within one year:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	12,315	95,244
	<u>          </u>	<u>          </u>

**5. Creditors**

Amounts falling due within one year:-

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	18,223	112,062
	<u>          </u>	<u>          </u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**6. Incoming resources**

	Unrest'd funds 2019 £	Rest'd income funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Voluntary income</b>				
Donations	5,318	-	5,318	6,390
Grants	-	-	-	1,400
Subscriptions	56,696	-	56,696	58,658
	<u>62,014</u>	<u>-</u>	<u>62,014</u>	<u>66,448</u>
<b>Activities for generating funds</b>				
Trading activities	34,163	-	34,163	30,941
Rent received	-	-	-	-
Fund raising	8,493	-	8,493	10,669
Centenary books	15	-	15	-
	<u>42,671</u>	<u>-</u>	<u>42,671</u>	<u>41,610</u>
<b>Incoming resources from charitable activities</b>				
Fees received	21,305	-	21,305	29,265
	<u>21,305</u>	<u>-</u>	<u>21,305</u>	<u>29,265</u>
<b>Investment income</b>				
Interest	276	-	276	187
	<u>276</u>	<u>-</u>	<u>276</u>	<u>187</u>

**7. Costs of generating funds**

	2019 £	2019 £	2018 £
Trading activities cost of sales	29,810		28,903
Building and garden maintenance	22,443		19,485
Electricity and gas	9,611		7,157
Rent and service charges	1,834		1,590
Water rates	987		713
Business rates	639		745
Insurance	8,926		9,243
Fund raising expenses	1,622		2,584
Depreciation	12,660		10,076
Centenary books	-		-
	<u>-</u>	88,532	<u>80,496</u>
		<u><u>88,532</u></u>	<u><u>80,496</u></u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**8. Charitable activities**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Water activities	-		50
Trips and events	(1,407)		311
Camp activities	(3,990)		(224)
Training and trainers expenses	1,465		13,292
International grants	-		542
Awards and certificates	2,151		336
Equipment	930		740
Donations	800		1,284
New Programme	52		4,281
Leaders Thank You	964		3,170
	<u>          </u>		<u>          </u>
		965	23,782
		<u>          </u>	<u>          </u>

**9. Governance costs**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>
AGM expenses	395		147
Equipment repairs and software	1,536		1,536
Printing and stationery	6,229		6,499
Computer costs	1,606		1,375
Telephone and post	8,114		8,619
Staff salaries	22,454		19,359
Bank charges	222		207
Public relations	55		-
Legal and professional	1,436		1,801
Sundries	4,917		4,336
Travel	2,352		2,625
Subscriptions	1,943		2,628
	<u>          </u>		<u>          </u>
		51,259	49,132
		<u>          </u>	<u>          </u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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