

Northumberland County Guide Association
Financial Statements
for the year end 31 December 2019

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Widopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Financial Statements
for the year ended 31 December 2019

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Trustees' Annual Report
for the period 1 January 2019 to 31 December 2019

Reference and administrative information

Charity Name: Northumberland County Guide Association

Other names charity is known by: Giftguiding Northumberland

Registered Charity Number: 522422

Charity's principal address
St Oswald's House
Doxford Place
Cramlington
Northumberland
NE23 6DY

The following served as members of the Executive Committee from 1st January 2019 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner
Allison Graydon (until 1/9/19)

Assistant County Commissioners
Thelma Brown
Kirsty de-Bono Hume
Gillian Teasdale (until 1/9/19)

Division Commissioners:

Julia Leigh Barnaby Alnwick Division (until 27/6/19)
Sarah Hutchinson Alnwick Division (job share from 27/6/19)
Laura Wilkinson Alnwick Division (job share from 27/6/19)
Angela Tement Ashington Division (job share)
Susan Ferrigon Ashington Division (job share)
Laura Bell Berwick Division (job share)
Ann Williams Berwick Division (job share)
Julie Dennis Blyth Division
Juliet Phillips Castle Ward Division (job share)
Judy Midddlemis Castle Ward Division (job share)
Erin Stewart Cramlington Division
Liz Kelly Morpeth Division
Gill Grevit Tynedale East Division
Alison Higgs Tynedale West Division (job share)
Valerie Doughty Tynedale West Division (job share)

Name of custodian trustee:
The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association and which conducts its activities under a Constitution which has been fully approved by the Guide Association and describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the Constitution. The ultimate responsibility for the management of the

Principal Officers

President
County Commissioner
County Secretary
Hon Treasurer

Principal address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Fritsoppole
Hexham
NE46 1PE

Accountants

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Chartered Accountants
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Brunswick Industrial Estate
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Newcastle upon Tyne
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**Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2019 to 31 December 2019 (continued)**

business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland and Guide Association are set out on page one of the 2019 Financial Statements.

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its Vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association continued to provide a wide range of activities for all its members. Leaders have embraced the new programme which became mandatory in September 2019, offering a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

A County event was held for all Brownie groups at Alnwick Castle. The girls and leaders enjoyed a day of broomstick lessons, a dragons quest, exploring the castle grounds and the inside of the castle. Rolling down the castles embankments was very popular! It was a very memorable and enjoyable day for all those that attended.

Many units enjoyed residential events and members have had experiences both home and abroad. The county welcomed a group of girl scouts from Japan who received home hospitality and enjoyed a camp at our county campsite at Whittonstall. Lasting friendships were made. We are hoping for a reciprocal visit to Japan in a few years' time.

Our volunteer leaders continued to attend trainings organised by the county on all aspects of the Guiding programme. Sectional training sessions, First Response courses and personal development opportunities were planned, taking into account the needs and requests of members. Safeguarding was very high profile in our training programme to meet the compliance requirements of Guiding and the ever-changing needs of society. Some of our young members are working towards the Queen's Guide award, the highest award in guiding, and some members have completed the Chief Guide Award.

**Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2019 to 31 December 2019 (continued)**

We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

Our residential centre at Whittonstall continues to meet the needs of both our members and those from other counties, movements and agencies. Improvements are made year on year to keep it up to standard and we've had plenty bookings as a result.

Northumberland and Guide Association continues to provide a variety of opportunities for all its members and we look forward to the many events planned this year. We are grateful to all the support that our members receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the Sir James Knott and W A Handley Charity Trusts and the Hexham Lions for a grant of £1,250 towards repairs at Pasture House, for their support to Girlguiding Northumberland.

Financial Review

The Northumberland County Guide Association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County gives support to the Divisions within the county.

Significant levels of the Association's funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £213,097 (£217,207). The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to no more than six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £73,127 exceeds this target.

Our various funds resulted as follows:

Whittonstall - (Pasture House) income in 2019 had decreased slightly to £12,334 from the previous years £12,614. 2018 had seen a higher level of booking compared to previous years, bookings in 2019 had returned to the expected levels in line with previous years but the fund also benefited from a grant of £1,250 towards repair costs from Hexham Lions. Net expenditure increased to £17,771 from £13,082 in 2018, an increase of £4,689 mainly resulting from repair costs, site maintenance and higher electricity charges.

The Springboard Fund is a restricted fund which is provided by an anonymous donor for £1,000 per year, which can only be allocated to Girl Guides. The income was fully spent.

Trust income remains at £4,750 from the support of Sir James Knott and W A Handley Charity Trusts.

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

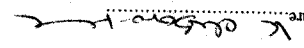
The Executive Committee is responsible for keeping proper accounting records which disclose financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Declaration

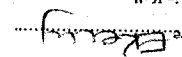
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature: 

Name: Kirsty de Bono-Hume
Assistant County Commissioner

Signature: 
Name: Liz Kelly
Division Commissioner
(Trustee)

5th October 2020

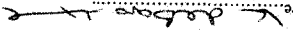
Statement of Financial Activities
for the year ended December 2019

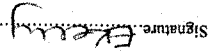
	Accumulated Fund	Whitton Hall Fund	International Fund	Spring- board Fund	£ 2019	£ 2018
Income and endowments from:						
Donations and legacies	8,153	12,334	2,708	1,000	9,153	5,750
Charitable activities	29,108				44,150	48,328
Investments	2,246				2,246	2,097
Total income and endowments	39,507	12,334	2,708	1,000	55,549	56,175
Expenditure on:						
Raising funds	645				645	630
Charitable activities	33,484	17,771	1,715	1,000	53,970	60,317
Other	-				-	-
Total expenditure	34,129	1,771	1,715	1,000	54,615	60,947
Net income/(expenditure) for the year	5,378	(5,437)	993	-	934	(4,772)
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	10,254	-	-	-	10,254	(1,630)
Net movement in funds	15,632	(5,437)	993	-	11,188	(6,402)
Total funds brought forward at 1 January 2019	301,799	40,542	288	7	342,636	349,038
Total funds carried forward at 31 December 2019	317,431	35,105	1,281	7	353,824	342,636

Balance sheet
as at 31 December 2019

	Notes	£ 2019	£ 2018
Fixed assets			
Tangible assets	6	213,097	217,207
Investments	7	67,600	57,346
Current assets			
	8	76,039	70,860
Current liabilities			
	9	2,912	2,777
Net assets		73,127	68,083
Charity funds			
Springboard Fund		7	7
International Exchange Visit Fund		1,281	288
Pasture House, Whitton Hall Fund		35,105	40,542
Accumulated Fund		317,431	301,799
Total charity funds		353,824	342,636

Approved by the Executive Committee on 5th October 2020
Authorised to sign on the Executive Committee's behalf:

Signature:  Name: Kirsy de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature:  Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2019 (continued)

Notes	2019	2018
£	£	£
Total income and endowments brought forward	39,507	30,626
Expenditure on:		
Raising funds	20	20
Lottery licence	625	610
Headquarters fundraising	4	630
Charitable activities		
Direct costs		
Badge purchases	6,053	3,163
Guiding Development	1,571	3,886
Depreciation	3,282	2,858
Grants and sponsorships	2,982	800
Refugee Kitchen donation	-	488
Carol Service York	964	-
Brownie events	6,550	-
Support costs		
Travelling	1,440	3,540
AGM expenses	2,001	546
Accountancy	1,200	1,200
Treasurers honorarium	600	600
Printing, postage and stationery	874	687
Website costs	348	248
Sundries	1,147	163
Guiding Development	1,170	970
H.Q. overheads	3,302	3,676
	33,484	22,825
Total expenditure	(34,129)	(23,455)
Net income for the year	5,378	7,171

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2019

Notes	2019	2018
£	£	£
Income and endowments from:		
Donations and legacies	3,403	-
Donations	4,750	4,750
Trust income	3	8,153
	4,750	4,750
Investments		
Income from listed investments	2,029	1,990
C.O.I.F. deposit interest	217	107
	2,246	2,097
Charitable activities		
Headquarters fundraising	4	1,260
Badge sales	3,141	2,282
Sundry income	500	64
Brownie events	6,547	-
Capital retained by County	13,678	14,264
H.Q. letting income	45	43
3rd Hexham Guides - Refugee Kitchen	-	488
Guiding Development	5	5,378
	29,108	23,779
Total income and endowments carried forward	39,507	30,626

Northumberland County Guide Association
International Fund - Income and Expenditure Account
for the year ended 31 December 2019

	2019	2019	2018	2018
Income and endowments from:				
Investments				
Interest received				
Charitable activities				
Japan trip	2,708			
Mexico trip	-			
Total income and endowments	2,708		11,435	11,435
Expenditure on:				
Charitable activities				
Direct costs	1,715			
Japan trip	-			
Mexico trip			22,910	
Net (expenditure)/ income for the year	993	(1,715)	(22,910)	(11,475)

Northumberland County Guide Association
Pasture House, Whittostall Fund - Income and Expenditure Account
for the year ended 31 December 2019

	2019	2019	2018	2018
Income and endowments from:				
Charitable activities				
Fees	10,664			
Badge sales	420			
Donations	1,250			
Total income and endowments	12,334		12,614	
Charitable activities				
Direct costs	308			
Badge purchases			166	
Repairs and renewals	3,334		1,644	
Water rates	236		118	
Electricity	4,466		3,093	
Septic tank	773		408	
Telephone	211		256	
Travelling	1,070		822	
Insurances	1,263		1,226	
Grass cutting and site maintenance	1,320		610	
Cleaning	675		664	
Sundries	50		-	
Depreciation	3,971		3,996	
Total expenditure	(17,771)		(13,082)	
Net income/(expenditure) for the year	(5,437)		(468)	

1. Accounting policies

Basis of accounting
Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition
Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition
Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments
Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation
Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks
Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published authorised mileage rates.

	2019 £	2018 £
Income and endowments from:		
Donations and legacies	1,000	1,000
Grants received	-	-
Charitable activities	-	500
Payments received	-	-
Total income and endowments	-	-
Expenditure on:		
Charitable activities	(1,000)	(1,500)
Payments made	-	-
Net income/(expenditure) for the year	-	-

Notes to the Financial Statements
for the year ended 31 December 2019 (continued)

3. Trust Income		2019	2018
Sir James Knott Trust		3,000	3,000
W.A. Handley Charity Trust		1,750	1,750
		<u>4,750</u>	<u>4,750</u>
4. Headquarters Fund Raising		2019	2018
Income		£	£
Fund raising		1,212	1,260
Donations		-	-
Less expenditure		<u>1,212</u>	<u>1,260</u>
Fund raising costs & prizes		625	610
Net income for the year		<u>587</u>	<u>650</u>
5. Guiding Development		2019	2018
Income from charitable activities		£	£
Event and training fees		3,135	1,728
Gap event		-	10
Baden Powell Weekend		770	3,590
GAW		80	50
Expenditure on charitable activities		<u>3,985</u>	<u>5,378</u>
Event and training expenses		325	1,122
Gap event		-	26
Event hire		530	-
Baden Powell Weekend		716	2,738
Support costs		<u>1,170</u>	<u>970</u>
Net income for the year		<u>1,244</u>	<u>522</u>

Notes to the Financial Statements
for the year ended 31 December 2019 (continued)

6. Tangible Fixed Assets		Cost	At 1 January 2019	Additions	At 31 December 2019	Depreciation	At 1 January 2019	Charge for year	At 31 December 2019	Net Book Value	At 31 December 2019	At 31 December 2018
H.Q.	equipment	£	3,248	3,143	6,391	3,798	550	3,248	2,593	-	2,593	-
	Pasture	£	28,994	-	28,994	26,789	483	26,306	2,205	2,688	2,205	2,688
	House	£	174,390	-	174,390	53,324	3,488	49,836	121,066	124,554	121,066	124,554
	Freehold land and buildings	£	140,550	-	140,550	53,317	2,732	50,585	87,233	89,965	87,233	89,965
H.Q.	Total	£	347,182	3,143	350,325	137,228	7,253	129,975	213,097	217,207	213,097	217,207

7. Fixed asset investments		Market Value	At 1 January 2019	Revaluation surplus	At 31 December 2019	Historical cost of investment at 31 st December 2019
Listed Investments	£	57,346	10,254	67,600	46,862	
	£	57,346	10,254	67,600	46,862	

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

CCLA Charities Investment Fund

Investment

67,600

[illegible]

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2019 which are set out on pages 7 to 17.

Responsibilities and basis of report

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

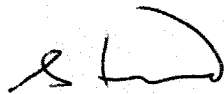
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 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.



Stephen Faid BSc FCA

5th October 2020

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA