

Girlguiding Clwyd

Accounts

31 December 2019

Independent Examiner's Report

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31 December 2019 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2019.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Ms S Daly
67 Well Street
Buckley
CH7 2PQ

Date: 28th April 2020

Girlguiding Clwyd
Statement of Financial Activities for the year ended 31 December 2019

		Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Incoming resources	<u>Note</u>				
Income and endowments from:					
Membership subscriptions		24,134	-	24,134	24,880
Grants, donations and legacies	3	-	-	-	-
Charitable activities	3	2,280	-	2,280	2,253
Ty Clwyd	3	17,541	-	17,541	22,900
Friends of Ty Clwyd	3	2,144	-	2,144	2,170
Investments	3	438	-	438	322
Total		46,537	-	46,537	52,525
Resources expended					
Expenditure on:					
Membership subscriptions:					
Girlguiding UK		200	-	200	193
Divisions		2,271	-	2,271	2,338
Grants and donations	6	2,488	-	2,488	4,761
Charitable activities	4	7,129	-	7,129	5,924
Ty Clwyd	4	23,138	-	23,138	24,007
Friends of Ty Clwyd	4	557	-	557	625
Total		35,783	-	35,783	37,848
Net income		10,754	-	10,754	14,677
Transfers between funds	11	-	-	-	-
Net movement in funds		10,754	-	10,754	14,677
Total funds brought forward		631,763	251	632,014	617,337
Total funds carried forward	11	642,517	251	642,768	632,014

Girlguiding Clwyd
Balance Sheet as at 31 December 2019

	<u>Note</u>	2019 £	2018 £
Fixed assets			
Tangible assets	7	<u>495,371</u>	<u>495,850</u>
Total fixed assets		<u>495,371</u>	<u>495,850</u>
Current assets			
Stocks	8	4,196	5,017
Debtors	9	75	211
Cash at bank and in hand	10	<u>143,126</u>	<u>130,936</u>
Total current assets		<u>147,397</u>	<u>136,164</u>
Creditors: amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>147,397</u>	<u>136,164</u>
Total assets less current liabilities		<u>642,768</u>	<u>632,014</u>
Total net assets		<u>642,768</u>	<u>632,014</u>
Funds of the charity			
Unrestricted and restricted funds	11		
Accumulated fund		113,863	101,381
Pioneering and camp equipment fund		101	101
Events fund		8,458	7,881
Sponsor a girl fund		150	150
Jo Harris Collection - Corwen Guides		-	144
Ty Clwyd		510,267	514,015
Friends of Ty Clwyd		9,929	8,342
Total funds		<u>642,768</u>	<u>632,014</u>

Approved on behalf of the trustees of Girlguiding Clwyd

Ms E R Davies, County Commissioner

Date: 14th April 2021

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: 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 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

2 Accounting policies

2.1 Income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants, donations and legacies Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with performance conditions 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 specified service or output.

Deferred income No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible fixed assets for use by the Charity Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

Stocks Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

3 Analysis of income

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Grants, donations and legacies:				
Donations and gifts	-	-	-	-
Gift aid	-	-	-	-
Total	-	-	-	-
Charitable activities:				
Sale of challenge badges	-	-	-	48
Receipts contra payments:				
Rainbow birthday	-	-	-	28
Brownie transition	1,030	-	1,030	705
Winter camp	-	-	-	322
BP weekends	1,250	-	1,250	1,150
Total	2,280	-	2,280	2,253
Ty Clwyd:				
Donations and bequests	-	-	-	656
Grants	-	-	-	-
House fees	10,932	-	10,932	13,373
Camp site fees	1,263	-	1,263	1,133
Full site fees	3,792	-	3,792	4,462
Shop sales	822	-	822	1,823
Bank interest	-	-	-	-
Grazing rent	300	-	300	300
Badge machine	-	-	-	42
Telephone	-	-	-	-
Sale of bikes	-	-	-	300
Insurance claim	177	-	177	697
BT refunds	36	-	36	-
Bank compensation	100	-	100	-
Wayleave	119	-	119	114
Total	17,541	-	17,541	22,900
Friends of Ty Clwyd:				
100 Club subscriptions	730	-	730	870
Friends subscriptions	341	-	341	275
Friends donations	104	-	104	201
Gift Aid	-	-	-	69
Friends gathering	498	-	498	551
Quiz	141	-	141	178
Band concert	293	-	293	-
Bank interest	37	-	37	26
Total	2,144	-	2,144	2,170
Income from Investments:				
Interest income	438	-	438	322
Total	438	-	438	322

Other information:

All income in the prior year was unrestricted

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

4 Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Analysis				
Expenditure on charitable activities:				
PR	-	-	-	39
Annual Review, reports, awards and expenses	2,394	-	2,394	1,443
Advisers' expenses	546	-	546	258
LQ and Mentor expenses	602	-	602	238
Executive expenses and travel	1,360	-	1,360	1,288
Payments contra receipts:				
Rainbow birthday	-	-	-	-
Brownie transition	567	-	567	520
Winter camp	-	-	-	321
BP weekends	1,052	-	1,052	965
County camp	84	-	84	-
Website and e-mail hosting	42	-	42	34
Sundries	2	-	2	191
Moel Famau room	300	-	300	300
Subscriptions	60	-	60	60
Gifts	120	-	120	90
Junior Council badges	-	-	-	177
Total	7,129	-	7,129	5,747

Ty Clwyd:

Grass cutting	-	-	-	-
Oil	2,205	-	2,205	2,636
Gas	106	-	106	116
Electric	2,111	-	2,111	2,647
Water	1,502	-	1,502	1,131
Waste collection	2,428	-	2,428	2,246
Telephone	602	-	602	718
Travel expenses	100	-	100	569
Warden	2,000	-	2,000	2,250
Cleaning and laundry	634	-	634	593
Repairs and maintenance	4,220	-	4,220	3,684
Replacement and new items	134	-	134	1,232
Printing, postage and PR	54	-	54	131
Shop purchases (adjusted for stock)	1,299	-	1,299	1,614
Performing Rights licences	1,146	-	1,146	-
TV licence	151	-	151	147
PO box fees	342	-	342	330
Insurances	3,597	-	3,597	3,464
Website	28	-	28	20
Depreciation of fixtures and fittings	479	-	479	479
Total	23,138	-	23,138	24,007

Friends of Ty Clwyd:

100 Club prizes	330	-	330	340
Postage	23	-	23	14
Printing	34	-	34	30
Travel expenses	83	-	83	76
Friends gathering	57	-	57	105
Quiz	30	-	30	60
Total	557	-	557	625

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

5 Details of certain items of expenditure

	2019 £	2018 £
Fees for examination of the accounts		
Independent examiner's fees	-	-
Other fees	-	-
	<u>-</u>	<u>-</u>

6 Grants and donations paid

	Total £	Number of grants
Grants made to individuals		
Training	1,005	58
International	<u>1,483</u>	<u>4</u>
	2,488	
Grants to institutions	-	-
	<u>-</u>	<u>-</u>
Total value and number of grants and donations	<u>2,488</u>	<u>62</u>

7 Tangible fixed assets

7.1 Cost

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
At the end of the year	<u>494,892</u>	<u>25,390</u>	<u>520,282</u>

7.2 Depreciation

		Straight line 20%	
Depreciation, SL 20%			
At the beginning of the year	-	24,432	24,432
Depreciation	-	479	479
Disposals	-	-	-
At the end of the year	<u>-</u>	<u>24,911</u>	<u>24,911</u>

7.3 Net book value

Net book value at the beginning of the year	494,892	958	495,850
Net book value at the end of the year	<u>494,892</u>	<u>479</u>	<u>495,371</u>

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

8 Stocks

	Stock for resale £
Ty Clwyd shop:	
Opening	5,017
Added in year	478
Expensed in year	-1,299
Total this year	<u>4,196</u>
Total previous year	<u>5,017</u>

9 Debtors

	2019 £	2018 £
Subscriptions	75	211
Total	<u>75</u>	<u>211</u>

10 Cash at bank and in hand:

	2019 £	2018 £
Cash at bank and on hand	143,126	130,936
Total	<u>143,126</u>	<u>130,936</u>

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	101,381	26,852	-12,088	-2,282	113,863
Pioneering and camp equipment fund	R	101				101
Events fund	D	7,881			577	8,458
Sponsor a girl fund	R	150				150
Jo Harris Collection - Corwen Guides	D	144			-144	-
Ty Clwyd	D	514,015	17,541	-23,138	1,849	510,267
Friends of Ty Clwyd	D	8,342	2,144	-557		9,929
Total funds		<u>632,014</u>	<u>46,537</u>	<u>-35,783</u>	<u>-</u>	<u>642,768</u>

11.2 Transfers between funds during the CURRENT reporting period

Reason for transfer	£
Surplus on events from accumulated fund to events fund	577
Subscriptions from accumulated fund to Ty Clwyd fund	1,849
Balance on Jo Harris Collection fund to accumulated fund at end of designation	144

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2019

11.3 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	88,157	27,455	-13,216	-1,015	101,381
International fund	R	1,287			-1,287	-
Pioneering and camp equipment fund	R	101				101
Events fund	D	7,482			399	7,881
Sponsor a girl fund	R	150				150
Jo Harris Collection - Corwen Guides	D	144				144
Ty Clwyd	D	513,219	22,900	-24,007	1,903	514,015
Friends of Ty Clwyd	D	6,797	2,170	-625		8,342
Total funds		617,337	52,525	-37,848	-	632,014

11.4 Transfers between funds during the PREVIOUS reporting period

Reason for transfer	£
Surplus on events from accumulated fund to events fund	399
Subscriptions from accumulated fund to Ty Clwyd fund	1,903
Contribution towards international grants from international fund to accumulated fund	1,287

11.5 Restricted funds

Description and purpose

International fund	For international travel by members of the charity
Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)

11.6 Unrestricted funds

Description and purpose

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
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11.7 Designated funds

Description and purpose

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Jo Harris Collection - Corwen Guides	For the opening of a Guide unit in Corwen (before 31st October 2018)
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

12.2 Trustees' expenses

	2019 £	2018 £
Type of expenses reimbursed		
Executive expenses and travel	1,360	1,288
Advisers expenses	546	258
Total	1,906	1,546
 The number of trustees reimbursed for expenses or who had expenses paid by the charity	 14	 12