

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2021

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GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Adele Cooney

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Adele Cooney
Deputy County Commissioner	Melissa Dee
Deputy County Commissioner	Sharon Priest
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest
Commissioner Support	Maddalena Tinker
County member	Arwen Palmer
Member recruitment	Joanne Bearman
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Northampton Nene Valley	Hayley Palmer

Secretary: Joint: Lynda Beaumont
Joint: Alison Cowie

County President: Marie Burton

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

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
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 2021

The trustees present their annual report for the year ended 31 December 2021 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 (FRS102).

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 2021 can be found in its latest Annual Report (published on its website at 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 2021

Achievements and performance

2021 started quietly with units meeting virtually due to the continued lock down. The drop in membership figures at subscription were slightly higher than the national figures. In April units were able to return to meeting face to face indoors and out. Northamptonshire hosted a joint virtual county training day in May, over 80 leaders were joined by leaders from Warwickshire and Nottinghamshire focussing on returning to in person guiding. The training team has continued to support leaders with ongoing First Response and Safe Space training. In July we held 'Pick a Path at Pitsford' an activity day for all sections, over 100 members took part. In the summer units were able to take their girls on camps and holidays and the autumn term saw a gradual increase in membership numbers and most units meeting in person.

Initially our county properties were able to open for day and evening bookings and later in the summer overnight stays. Both properties had a good level of bookings, all made possible by the continued maintenance and support of the dedicated volunteer committees.

In the autumn term the division and district boundaries were reviewed, amalgamating smaller districts, and changing boundaries. By reducing the number of districts and divisions it has ensured all units are supported by commissioners and districts have more leaders to share the district roles between, hopefully setting foundations for future growth and retention. The county structure introduced in October 2020 was also reviewed and proposed changes to the structure were discussed to be implemented in 2022.

In November we celebrated long service and outstanding service to guiding at an evening awards ceremony. In addition, we gave out our county Guiding Spirit award to a young member who showed outstanding courage to cope with adversity. Several adults were presented with a Guiding Hero Award, this is a new headquarters award for volunteers who have done something extra special for their local guiding area. Many of our younger members continued to achieve their Gold, Silver and Bronze awards, and three young leaders achieved their Commonwealth award. Our congratulations go out to all the recipients.

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 2021

Plans for future periods

Our 4,500 members in Girlguiding Northamptonshire will continue to support national and region initiatives and events. Now face to face guiding has returned the county teams are busy putting together low cost events for young members and leaders to enjoy throughout the year. In addition, we hope to be able to raise the profile of Girlguiding Northamptonshire through partnerships with other local organisations and focus on member recruitment by participating in wider community events.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

29 April 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2021

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

29 April 2022

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2021

	Note	2021	2020
		£	£
Tangible fixed assets			
Tangible assets	2	394,295	397,607
Current assets			
Stocks	3	29,172	28,702
Debtors	4	3,749	11,017
Bank accounts		191,414	188,405
Cash accounts		407	602
		<u>224,742</u>	<u>228,726</u>
Creditors			
Amounts falling due within one year	5	<u>5,465</u>	<u>3,702</u>
Net current assets		<u>219,277</u>	<u>225,024</u>
Total assets less current liabilities		<u>613,572</u>	<u>622,631</u>
Net assets		<u>613,572</u>	<u>622,631</u>
Capital funds			
Unrestricted funds		<u>613,572</u>	<u>622,631</u>
Total funds		<u>613,572</u>	<u>622,631</u>

Approved by the trustees on 29 April 2022 and signed on their behalf by:

Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrest'd funds £	Rest'd funds £	Total funds 2021 £	Total funds 2020 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	58,576	-	58,576	116,477
Activities to generate funds	18,354	-	18,354	10,674
Investment income	14	-	14	132
	<u>76,944</u>	<u>-</u>	<u>76,944</u>	<u>127,283</u>
Incoming resources from charitable activities	6,154	-	6,154	2,485
Total incoming resources	<u>83,098</u>	<u>-</u>	<u>83,098</u>	<u>129,768</u>
Resources expended				
Costs of generating funds	50,101	-	50,101	49,464
Charitable activities	4,873	-	4,873	15,471
Governance costs	37,183	-	37,183	38,492
Total resources expended	<u>92,157</u>	<u>-</u>	<u>92,157</u>	<u>103,427</u>
Net movement in funds	<u>(9,059)</u>	<u>-</u>	<u>(9,059)</u>	<u>26,341</u>
Total funds brought forward	<u>622,631</u>	<u>-</u>	<u>622,631</u>	<u>596,290</u>
Total funds carried forward	<u>613,572</u>	<u>-</u>	<u>613,572</u>	<u>622,631</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 2021

	2021		2020	
	£	£	£	£
General fund - Unrestricted				
Opening balance	602,576		576,032	
Surplus / (Deficit) for the year	(19,072)		26,544	
	<u> </u>	583,504	<u> </u>	602,576
 Designated fund - Special events				
Opening balance	14,332		14,466	
Water	243		-	
Camp activities	(730)		-	
Archery	-		-	
Swiss bliss	-		(134)	
	<u> </u>	13,845	<u> </u>	14,332
 Designated fund – Legacy reserve				
Opening balance	2,319		2,319	
Donations received	10,000		-	
Transfers	-		-	
	<u> </u>	12,319	<u> </u>	2,319
 Designated fund – IT Contingency				
Opening balance	3,170		3,239	
Transfer from general	500		500	
Costs in year	-		(569)	
	<u> </u>	3,670	<u> </u>	3,170
 Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>	234	<u> </u>	234
 Total funds at 31 December 2021		<u><u>613,572</u></u>		<u><u>622,631</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2019.

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 2021

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 2021	572,425	5,000	61,887	639,312
Additions	-	-	6,580	6,580
Disposals	-	-	-	-
	<u>572,425</u>	<u>5,000</u>	<u>68,467</u>	<u>645,892</u>
At 31 December 2021	572,425	5,000	68,467	645,892
Depreciation:				
At 1 January 2021	187,094	-	54,611	241,705
Charge for the year	3,860	-	6,032	9,892
Eliminated on Disposals	-	-	-	-
	<u>190,954</u>	<u>-</u>	<u>60,643</u>	<u>251,597</u>
At 31 December 2021	190,954	-	60,643	251,597
Net book value:				
At 31 December 2021	<u>381,471</u>	<u>5,000</u>	<u>7,824</u>	<u>394,295</u>
At 31 December 2020	<u>385,331</u>	<u>5,000</u>	<u>7,276</u>	<u>397,607</u>

**The net book value of land and buildings
at 31 December 2021 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	74,528	63,737	10,791
Jubilee, campsite	129,175	127,217	1,958
	<u>572,425</u>	<u>190,954</u>	<u>381,471</u>

3. Stocks

	2021 £	2020 £
Trading stock held at all properties	<u>29,172</u>	<u>28,702</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Debtors and prepayments

Amounts falling due within one year:

	2021	2020
	£	£
Prepayments and accrued income	3,749	11,017
	<u> </u>	<u> </u>

5. Creditors

Amounts falling due within one year:-

	2021	2020
	£	£
Accruals and deferred income	5,465	3,702
	<u> </u>	<u> </u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Incoming resources

	Unrest'd funds 2021 £	Rest'd income funds 2021 £	Total funds 2021 £	Total funds 2020 £
Voluntary income				
Donations	16,704	-	16,704	22,238
Grants	9,940	-	9,940	36,507
Subscriptions	31,932	-	31,932	57,732
	<u>58,576</u>	<u>-</u>	<u>58,576</u>	<u>116,477</u>
Activities for generating funds				
Trading activities	16,649	-	16,649	9,890
Fund raising	1,705	-	1,705	784
	<u>18,354</u>	<u>-</u>	<u>18,354</u>	<u>10,674</u>
Incoming resources from charitable activities				
Fees received	6,154	-	6,154	2,485
	<u>6,154</u>	<u>-</u>	<u>6,154</u>	<u>2,485</u>
Investment income				
Interest	14	-	14	132
	<u>14</u>	<u>-</u>	<u>14</u>	<u>132</u>

7. Costs of generating funds

	2021 £	2021 £	2020 £
Trading activities cost of sales	13,837		8,522
Building and garden maintenance	13,049		11,267
Electricity and gas	821		7,747
Rent and service charges	996		1,507
Water rates	363		1,001
Business rates	1,390		772
Insurance	9,753		9,615
Depreciation	9,892		9,033
	<u></u>	<u>50,101</u>	<u>49,464</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Charitable activities

	2021	2021	2020
	£	£	£
Trips and events	147		(408)
Camp activities	730		843
Training and trainers' expenses	115		325
Awards and certificates	3,333		2,655
Equipment	548		214
County wear	-		869
Celebrate!	-		6,197
Highgate house	-		4,776
	<hr/>		<hr/>
		4,873	15,471
		<hr/> <hr/>	<hr/> <hr/>

9. Governance costs

	2021	2021	2020
	£	£	£
Equipment repairs and software	1,795		1,939
Printing and stationery	433		2,130
Computer costs	1,986		1,338
Telephone and post	4,497		3,571
Staff salaries	22,446		22,044
Bank charges	121		86
Legal and professional	1,500		1,849
Sundries	3,019		2,819
Travel	420		656
Subscriptions	966		2,060
	<hr/>		<hr/>
		37,183	38,492
		<hr/> <hr/>	<hr/> <hr/>