

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2022

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GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chair: 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 (Resigned 31.12.21)
Adult Support	Lynsey McIntosh (Appointed 01.01.22)
County member	Arwen Palmer (Resigned 31.12.21)
Programme & Events	Jane Smith (Appointed 01.01.22)
Member recruitment	Joanne Bearman (Resigned 31.7.22)
	Position vacant
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 2022

The trustees present their annual report for the year ended 31 December 2022 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 2019.

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, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2022 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 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 for the benefit of girls and young women.

The county association is led by approximately 1,200 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 board of trustees 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 4 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 2022

Achievements and performance

2022 saw a return to normal guiding activity post pandemic, all sections had dedicated county events – Rainbows to Cotswold Wildlife Park, Brownies to Twycross Zoo, Guides and Rangers a roller disco and county training day, bell boat helms courses and going away with qualification training for leaders. In addition, there were all section events including a partnership with Nenescape a lottery funded organisation encouraging members to learn about wildlife around the river Nene. The Queen's jubilee was marked with beacon lighting at Wicksteed Park, and a number of leaders volunteered in London on the day of the funeral and some young members and leaders attended the Lord Lieutenants memorial service in Northampton. In the summer 150 members from the County spent 4 activity packed days at Hautbois in Norfolk.

The training team has continued to support adults with safe space and first response trainings and have introduced a wider variety of trainings aimed at commissioners, mentors and leaders in training. The PR team has grown and have been actively promoting Girlguiding on social media. The increased awareness has seen a growth in young members. Recruiting volunteers continues to be a challenge. The county properties were popular for weekend bookings. MacQueen house painted games on the playground, which have been popular with younger members. Unfortunately the non-guiding bookings at MacQueen house haven't returned to pre-pandemic levels, however both properties are supported by a dedicated team of volunteers who complete jobs and fund raise to support the properties. Tuptonia – the narrow boat co-owned with Girlguiding Birmingham was fully booked and the relocation of the bell boats to Northampton white water centre encouraged more units to use them.

The district and division boundary changes introduced in 2021, have made it easier for local teams to support each other. However, there is still a challenge to find commissioners at all levels. The change to the board of trustees implemented in January 2022 has enabled the programme, adult support and PR teams to work together for the benefit of the County.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 21 leaders completed their leadership qualification, and 4 leaders gained their going away with qualification. Girlguiding Midlands introduced a 3 year long service award, and these badges were presented by local commissioners. Our young members continued to gain bronze, silver and gold awards and one leader achieved her Queen's Guide 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.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

Plans for future periods

Our plans for 2023 include county events for all sections and cross-sectional events. In addition, we hope to raise the profile of Girlguiding Northamptonshire by partnering with the Northampton Football association providing opportunities for members to try football during the build up to the Woman's World Cup. Girlguiding Northamptonshire will continue to support national and region initiatives and events which include a change in the leadership qualification and a brand refresh. The PR team will use the brand refresh as an opportunity to focus on member recruitment.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

29 April 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2022

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

2 May 2023

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Tangible fixed assets					
Tangible assets	2		389,092		394,295
Current assets					
Stocks	3	27,184		29,172	
Debtors	4	24,372		3,749	
Bank accounts		274,258		191,414	
Cash accounts		428		407	
			<u>326,242</u>	<u>224,742</u>	
Creditors					
Amounts falling due within one year	5	103,805		5,465	
				<u>5,465</u>	
Net current assets			<u>222,437</u>		<u>219,277</u>
Total assets less current liabilities			<u>611,529</u>		<u>613,572</u>
Net assets			<u>611,529</u>		<u>613,572</u>
Capital funds					
Unrestricted funds			<u>611,529</u>		<u>613,572</u>
Total funds			<u>611,529</u>		<u>613,572</u>

Approved by the trustees on 29 April 2023 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 2022

	Unrest'd funds £	Rest'd funds £	Total funds 2022 £	Total funds 2021 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	67,332	-	67,332	58,576
Activities to generate funds	27,808	-	27,808	18,354
Investment income	469	-	469	14
	<u>95,609</u>	<u>-</u>	<u>95,609</u>	<u>76,944</u>
Incoming resources from charitable activities	13,627	-	13,627	6,154
	<u>109,236</u>	<u>-</u>	<u>109,236</u>	<u>83,098</u>
Total incoming resources				
Resources expended				
Costs of generating funds	67,185	-	67,185	50,101
Charitable activities	5,713	-	5,713	4,873
Governance costs	38,381	-	38,381	37,183
	<u>111,279</u>	<u>-</u>	<u>111,279</u>	<u>92,157</u>
Total resources expended				
Net movement in funds	(2,043)	-	(2,043)	(9,059)
Total funds brought forward	613,572	-	613,572	622,631
	<u>611,529</u>	<u>-</u>	<u>611,529</u>	<u>613,572</u>
Total funds carried forward				

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 2022

	2022		2021	
	£	£	£	£
General fund - Unrestricted				
Opening balance	583,504		602,576	
Deficit for the year	(16,264)		(19,072)	
	<u> </u>	567,240	<u> </u>	583,504
 Designated fund - special events				
Opening balance	13,845		14,332	
Water	1,149		243	
Camp activities	357		(730)	
Archery148	<u> </u>		<u> </u>	
		15,499		13,845
 Designated fund – Legacy reserve				
Opening balance	12,319		2,319	
Donations received	17,225		10,000	
Transfers	(5,158)		-	
	<u> </u>	24,386	<u> </u>	12,319
 Designated fund – IT Contingency				
Opening balance	3,670		3,170	
Transfer from general	500		500	
	<u> </u>	4,170	<u> </u>	3,670
 Designated fund - Tuptonia				
Opening balance	234		234	
	<u> </u>	234	<u> </u>	234
 Total funds at 31 December 2022		<u>611,529</u>		<u>613,572</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 SORP 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 2022

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 2022	572,425	5,000	68,467	645,892
Additions	-	-	3,440	3,440
Disposals	-		-	-
	<u>572,425</u>	<u>5,000</u>	<u>71,907</u>	<u>649,332</u>
At 31 December 2022	572,425	5,000	71,907	649,332
Depreciation:				
At 1 January 2022	190,954	-	60,643	251,597
Charge for the year	3,860	-	4,783	8,643
Eliminated on Disposals		-	-	-
	<u>194,814</u>	<u>-</u>	<u>65,426</u>	<u>260,240</u>
At 31 December 2022	194,814	-	65,426	260,240
Net book value:				
At 31 December 2022	<u>377,611</u>	<u>5,000</u>	<u>6,481</u>	<u>389,092</u>
At 31 December 2021	<u>381,471</u>	<u>5,000</u>	<u>7,824</u>	<u>394,295</u>

**The net book value of land and buildings
at 31 December 2022 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	67,239	7,289
Jubilee, campsite	129,175	127,575	1,600
	<u>572,425</u>	<u>194,814</u>	<u>377,611</u>

3. Stocks

	2022 £	2021 £
Trading stock held at all properties	<u>27,184</u>	<u>29,172</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Debtors and prepayments

Amounts falling due within one year:

	2022	2021
	£	£
Prepayments and accrued income	24,372	3,749
	<u>24,372</u>	<u>3,749</u>

5. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Accruals and deferred income	103,805	5,465
	<u>103,805</u>	<u>5,465</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Incoming resources

	Unrest'd funds 2022 £	Rest'd income funds 2022 £	Total funds 2022 £	Total funds 2021 £
Voluntary income				
Donations	5,048	-	5,048	16,704
Grants	-	-	-	9,940
Subscriptions	45,059	-	45,059	31,932
Legacy	17,225	-	17,225	-
	<u>67,332</u>	<u>-</u>	<u>67,332</u>	<u>58,576</u>
Activities for generating funds				
Trading activities	21,837	-	21,837	16,649
Rent received	-	-	-	-
Fund raising	5,971	-	5,971	1,705
Centenary books	-	-	-	-
	<u>27,808</u>	<u>-</u>	<u>27,808</u>	<u>18,354</u>
Incoming resources from charitable activities				
Fees received	13,627	-	13,627	6,154
	<u>13,627</u>	<u>-</u>	<u>13,627</u>	<u>6,154</u>
Investment income				
Interest	469	-	469	14
	<u>469</u>	<u>-</u>	<u>469</u>	<u>14</u>

7. Costs of generating funds

	2022 £	2022 £	2021 £
Trading activities cost of sales	18,069		13,837
Building and garden maintenance	8,836		13,049
Electricity and gas	17,181		821
Rent and service charges	1,788		996
Water rates	415		363
Business rates	740		1,390
Insurance	10,320		9,753
Fund raising expenses	1,193		-
Depreciation	8,643		9,892
Centenary books	-		-
	<u></u>	<u>67,185</u>	<u>50,101</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Charitable activities

	2022	2022	2021
	£	£	£
Trips and events	(3,032)		147
Camp activities	(357)		730
Training and trainers expenses	1,442		115
Awards and certificates	1,930		3,333
Equipment	5,158		548
Donations	1,165		-
County wear	(593)		-
	<u> </u>		<u> </u>
		5,713	4,873
		<u> </u>	<u> </u>

9. Governance costs

	2022	2022	2021
	£	£	£
Equipment repairs and software	1,986		1,795
Printing and stationery	785		433
Computer costs	1,657		1,986
Telephone and post	3,313		4,497
Staff salaries	23,869		22,446
Bank charges	136		121
Legal and professional	1,500		1,500
Sundries	3,695		3,019
Travel	1,070		420
Subscriptions	370		966
	<u> </u>		<u> </u>
		38,381	37,183
		<u> </u>	<u> </u>