

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

**MOORE STEPHENS
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

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
Chair of Programme Team	Susan Cole
Chair of Finance	Frances Tebbutt
Division Commissioners:-	
Corby and Rockingham Forest	Jenny Standen (resigned 30/09/18) Liz Bell (appointed 01/08/18)
Desborough and Rothwell	Shelagh Hodder
Higham Ferrers	Leah Perry (resigned 23/01/18)
Isham	Barbara Hendry
Kettering	Sam Chatwin
Mid	Debi Davey
Northampton Nene Valley	Maddalena Tinker (resigned 31/12/18) Hayley Palmer (appointed 12/11/18)
Northampton North	Sue Hall
Oundle and Thrapston	Sarah Earnshaw (resigned 01/07/18)
Salcey	Julie Rowley
South	Liz Berry (resigned 31/07/18)
Wellingborough	Davina Weigleb
West	Rachel Hibberd (resigned 25/01/18)

Secretary: Susan Hunting

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

Accountants: Moore Stephens
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 2018

The trustees present their annual report for the year ended 31 December 2018 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 2016 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 1,400 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.

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 large 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 2018

Achievements and performance

2018 was another busy year for the county, this included rolling out the new Girlguiding programme that was launched in July, which covers all ages of girls, to our leaders all across the county. This new programme will be up and running in all units by September 2019.

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.

We held a commissioners training weekend to focus on how the county can improve on how we train and support them in their role, which should lead on to them supporting their local leaders better in the future.

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 and members of the senior section gained Chief Guide, Commonwealth and Queens Guide awards. Our congratulations go out to all of the recipients.

This year we also launched our brand new county wear range for our adult members to wear during activities and adventures.

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 2018

Plans for future periods

Our 7,000 members in Girlguiding Northamptonshire will continue to support national and region initiatives and events. The County Team are busy implementing our current strategy and in 2019 we are continuing the increased the support we give our commissioners and the Programme and Events Team are busy organising events for all to enjoy and in particular next year ensuring the smooth implementation of the new Girlguiding programme.

Approved by the trustees and signed on their behalf by:

Janita Mackin as County Commissioner

2 May 2019

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2018

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

3 May 2019

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2018

	Note	2018		2017	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		390,220		398,335
Current assets					
Stocks	3	26,444		21,646	
Debtors	4	95,224		23,238	
Bank accounts		210,143		223,441	
Cash accounts		811		1,178	
		<u>332,622</u>		<u>269,503</u>	
Creditors					
Amounts falling due within one year	5	112,062		41,158	
		<u>112,062</u>		<u>41,158</u>	
Net current assets			220,560		228,345
Total assets less current liabilities			<u>610,780</u>		<u>626,680</u>
Net assets			<u>610,780</u>		<u>626,680</u>
Capital funds					
Unrestricted funds			610,780		626,680
Total funds			<u>610,780</u>		<u>626,680</u>

Approved by the trustees on 2 May 2019 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 2018

	Unrest'd funds £	Rest'd funds £	Total funds 2018 £	Total funds 2017 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	66,448	-	66,448	90,918
Activities to generate funds	41,610	-	41,610	37,871
Investment income	187	-	187	153
	<u>108,245</u>	<u>-</u>	<u>108,245</u>	<u>128,942</u>
Incoming resources from charitable activities	29,265	-	29,265	25,488
	<u>137,510</u>	<u>-</u>	<u>137,510</u>	<u>154,430</u>
Resources expended				
Costs of generating funds	80,496	-	80,496	82,043
Charitable activities	23,782	-	23,782	17,607
Governance costs	49,132	-	49,132	50,574
	<u>153,410</u>	<u>-</u>	<u>153,410</u>	<u>150,224</u>
Net movement in funds	(15,900)	-	(15,900)	4,206
Total funds brought forward	<u>626,680</u>	<u>-</u>	<u>626,680</u>	<u>622,474</u>
Total funds carried forward	<u><u>610,780</u></u>	<u><u>-</u></u>	<u><u>610,780</u></u>	<u><u>626,680</u></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 2018

	2018		2017	
	£	£	£	£
General fund - Unrestricted				
Opening balance	607,728		594,754	
Surplus / (Deficit) for the year	(17,837)		12,974	
	<u> </u>		<u> </u>	
		589,891		607,728
 Designated fund - special events				
Opening balance	14,753		17,333	
Water / Ajax	-		-	
Camp activities	246		-	
Archery	519		725	
Swiss Bliss	-		(3,305)	
	<u> </u>		<u> </u>	
		15,518		14,753
 Designated fund – Legacy reserve				
Opening balance	1,097		1,389	
Donations received	722		-	
Transfer to Jubilee campsite	-		(292)	
	<u> </u>		<u> </u>	
		1,819		1,097
 Designated fund – IT Contingency				
Opening balance	2,818		3,270	
Transfer from general	500		1,000	
Costs in year	-		(1,452)	
	<u> </u>		<u> </u>	
		3,318		2,818
 Designated fund - Tuptonia				
Opening balance	284		384	
Transfer in year	-		-	
Costs in year	(50)		(100)	
	<u> </u>		<u> </u>	
		234		284
 Total funds at 31 December 2018		<u> </u>		<u> </u>
		<u>610,780</u>		<u>626,680</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 a receipts 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 2018

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 2018	555,971	5,000	47,301	608,272
Additions	-	-	1,960	1,960
Disposals	-	-	-	-
At 31 December 2018	<u>555,971</u>	<u>5,000</u>	<u>49,261</u>	<u>610,232</u>
Depreciation:				
At 1 January 2018	170,311	-	39,626	209,937
Charge for the year	6,337	-	3,738	10,075
Eliminated on Disposals	-	-	-	-
At 31 December 2018	<u>176,648</u>	<u>-</u>	<u>43,364</u>	<u>220,012</u>
Net book value:				
At 31 December 2018	<u>379,323</u>	<u>5,000</u>	<u>5,897</u>	<u>390,220</u>
At 31 December 2017	<u>385,660</u>	<u>5,000</u>	<u>7,675</u>	<u>398,335</u>

The net book value of land and buildings at 31 December 2018 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	53,432	7,128
Jubilee, campsite	126,689	123,216	3,473
	<u>555,971</u>	<u>176,648</u>	<u>379,323</u>

3. Stocks

	2018 £	2017 £
Trading stock held at all properties	<u>26,444</u>	<u>21,646</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

4. Debtors and prepayments

Amounts falling due within one year:

	2018	2017
	£	£
Prepayments and accrued income	95,224	23,238
	<u>95,224</u>	<u>23,238</u>

5. Creditors

Amounts falling due within one year:-

	2018	2017
	£	£
Accruals and deferred income	112,062	41,158
	<u>112,062</u>	<u>41,158</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

6. Incoming resources

	Unrest'd funds 2018 £	Rest'd income funds 2018 £	Total funds 2018 £	Total funds 2017 £
Voluntary income				
Donations	6,390	-	6,390	19,948
Grants	1,400	-	1,400	10,000
Subscriptions	58,658	-	58,658	60,970
	<u>66,448</u>	<u>-</u>	<u>66,448</u>	<u>90,918</u>
Activities for generating funds				
Trading activities	30,941	-	30,941	28,506
Rent received	-	-	-	-
Fund raising	10,669	-	10,669	9,353
Centenary books	-	-	-	12
	<u>41,610</u>	<u>-</u>	<u>41,610</u>	<u>37,871</u>
Incoming resources from charitable activities				
Fees received	29,265	-	29,265	25,488
	<u>29,265</u>	<u>-</u>	<u>29,265</u>	<u>25,488</u>
Investment income				
Interest	187	-	187	153
	<u>187</u>	<u>-</u>	<u>187</u>	<u>153</u>

7. Costs of generating funds

	2018 £	2018 £	2017 £
Trading activities cost of sales	28,903		22,236
Building and garden maintenance	19,485		23,007
Electricity and gas	7,157		10,884
Rent and service charges	1,590		1,403
Water rates	713		1,363
Business rates	745		543
Insurance	9,243		9,083
Fund raising expenses	2,584		2,577
Depreciation	10,076		10,947
Centenary books	-		-
		<u>80,496</u>	<u>82,043</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

8. Charitable activities

	2018	2018	2017
	£	£	£
Water activities	50		196
Trips and events	311		(302)
Camp activities	(224)		-
Training and trainers expenses	13,292		7,573
International grants	542		1,750
Awards and certificates	336		3,366
Equipment	740		1,815
Donations	1,284		120
New Programme	4,281		-
Lady Juliet Challenge	-		3,089
Leaders Thank You	3,170		-
	<u> </u>	<u>23,782</u>	<u>17,607</u>

9. Governance costs

	2018	2018	2017
	£	£	£
AGM expenses	147		391
Equipment repairs and software	1,536		1,536
Printing and stationery	6,499		6,317
Computer costs	1,375		1,144
Telephone and post	8,619		9,629
Staff salaries	19,359		18,712
Bank charges	207		172
Public relations	-		571
Legal and professional	1,801		1,380
Sundries	4,336		4,844
Travel	2,625		3,537
Subscriptions	2,628		2,341
	<u> </u>	<u>49,132</u>	<u>50,574</u>

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2018

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