

Durham North County Guides Association

(Operating name is Girlguiding Durham North)

Registered Charity Number 1022829

Trustees Report and Financial Statements

For the Year Ended

30th June 2023

Durham North County Guides Association

Annual Report for the Year Ended 30th June 2023

The executive committee of the Durham North County Guides Association present their annual report for the year ended 30th June 2023

Legal And Administrative Details

The charity was registered with the Charity Commissioners on 18th June 1993.
Its registration number is 1022829

Address for correspondence

Unit A17
Design Works
William Street
Gateshead
Tyne and Wear
NE10 0JP

Bankers

Barclays Bank plc
Fawcett Street
Sunderland

Independent Examiner

Barkley Jonson Ltd
Unit G21, The Avenues
Eleventh Avenue North
Team Valley Trading Estate
Gateshead
NE11 0NJ

Durham North County Guides Association

Trustees Annual Report for the Year Ended 30th June 2023

Legal and Administrative Details continued

The Members of the Executive Committee at 30th June 2023 were as follows:

County Commissioner	Mrs Christine Mantle	
County Treasurer	Miss VA Craig	
County Secretary & Div Comm	Miss CE Shovlin	
Division Commissioners	Ms H Rogers nee Watson	Blaydon
	Ms M Cox	Derwentside
	Miss C Garrett	Gateshead
	Mrs P Roll	Sunderland North
	Mrs G De'ath	Whickham
	Mrs Y Corr	Jarrow
	Mrs A Marshall	Washington & Houghton
	Ms C Gorman	Sunderland South
	Mrs L Fernandez	South Shields
Ms A Farrell	Jarrow	

County Advisor Mrs C Downey

* Appointed during the year.

The following left the committee during the year:

The above all act as charitable trustees of the charity during their time on the Executive Committee.

Durham North County Guides Association

Annual Report for the Year Ended 30th June 2023

Structure Governance and Guidance

The Guide Association nationally is incorporated under a Royal Charter which gives the powers to form area Associations. Durham North County Guides Association (which now operates under the name of Girlguiding Durham North) is one of 17 such counties in North East England. The accounts comply with the current statutory requirements and the requirements of the constitution. The ultimate responsibility for the management of Guiding in Durham North is vested in the Executive Committee.

Girlguiding Durham North County forms part of Girlguiding North East England, which is in turn part of Girlguiding.

Objectives and Activities

Girlguiding, as part of a worldwide movement, enables girls and young women to fulfil their potential and to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and wider world through its distinctive, stimulating and enjoyable program of activities delivered by trained volunteer leaders. Its vision is to have sufficient adult volunteers to enable every girl and young woman to have the opportunity to join Guiding.

Finance

The executive Committee regards the financial performance of Girlguiding Durham North and its financial position to be satisfactory.

The executive's policy is that unearmarked reserves should not exceed the average of one years expenditure.

The income is used to deliver guiding to our members via mentoring and training of new and existing leaders, plus the funding of fun but purposeful events and opportunities that help the girls and young women develop their full potential.

It should be noted that Capitation subscriptions are now paid direct to national HQ instead of via the "County" accounts. The County allocation of these funds are received between March and June annually and are to cover a period forward until March 2024

INDEPENDENT EXAMINER'S REPORT

**TO THE TRUSTEES OF
Durham North County Guides Association**

I report on the accounts of the Trust for the year ended 30 June 2023 which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (undersection 144 (2) of the Charities Act 2011 (the 2011 act) and that an independent examination is needed.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and I am required

- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts give a "true and fair view" and the report is limited to those matters set out in the statment below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Barkley Jonson Accountants
Unit G21 The Avenues
Eleventh Avenue North, TVTE
Gateshead
NE11 0NJ



Dated: 21/05/24

Durham North County Guides Association**Receipts and payments accounts****For the year to 30th June 2023**

Unrestricted funds:	2023	2022
	£	£
Receipts		
County Goods Sales	-	-
Annual Review	-	450
Training Fees	772	664
Event & Test Fees	6,660	-
Donations	-	4,000
Grants Received	3,600	1,000
Craft Shop Sales	-	-
Photocopy Sales	-	-
Special Purposes	47	594
Capitation Fees	19,535	13,007
Badge Sales	1,392	722
Bank Interest	210	294
Sundries	297	139
Sub total	<u>32,511</u>	<u>20,869</u>
Asset and investment sales, etc.	-	-
Total receipts	<u>32,511</u>	<u>20,869</u>
Payments		
County Goods	137	-
Recruitment & Retention	-	81
Annual Review	880	773
Capitation	1,546	737
Special Purposes	338	902
Donations	150	150
International Grants	-	-
Grants	-	-
Craft Shop	-	-
Stationery and Printing	1,260	236
Postage	193	151
Telephone	3	1
Travel	952	506
Publications	-	-
Office Running Costs	6,298	6,047
Meeting Room Hire	108	120
Payroll	7,165	1,075
Badge Purchases	3,626	1,682
Equipment Repairs	-	70
Training Costs	835	601
Event Costs	5,869	20
Leadership Training and Expenses	37	56
Accountancy Fees	-	300
Website / Email Related	568	496
Sundries	541	809
	<u>30,505</u>	<u>14,811</u>
Asset and investment purchases, etc.	45	45
Total payments	<u>30,550</u>	<u>14,857</u>
Net of receipts/(payments)	1,961	6,012
Transfers between funds	-	-
Cash funds last year end	<u>81,393</u>	<u>75,381</u>
Cash funds this year end	<u>83,355</u>	<u>81,393</u>

**Durham North County Guides Association
Statement of Assets and Liabilities at 30th June 2023**

Cash funds		2023	2022
Unrestricted funds		£	£
Current Account		24,877	26,848
Reserve Account		11,768	9,656
Training Bursary Account		4,045	4,028
Treasury Deposit Account (Barclays)		-	64
Treasury Deposit Account (Virgin Money)		36,357	36,212
Training Current Account		12,610	10,843
Spare Current Account		-	-
Total cash funds		<u>89,657</u>	<u>87,650</u>

		2023	2022
		£	£
Fixed Assets			
Unrestricted Funds	Note 3	1,360	1,170
Stocks			
Unrestricted Funds	Note 4	0	0
Liabilities			
Unrestricted Funds	Note 5	14,651	10,055

Signed on behalf of the Trustees:

Name: Mrs C Mantle

Name: Miss V A Craig

Date:

Date:

Durham North County Guides Association

Notes to the Financial Statements
For The Year Ended 30th June 2023

1. Accounting Policies

These Financial Statements have been prepared on a receipts and payments basis in accordance with the S133 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008. The Charities Statement of Recommended Practice (SORP 2005) does not apply to receipts and payments accounts.

It summarises the transactions and net assets of the charity.

The principal accounting policies adopted are:-

Accounting For Income

Cash donations, income from the craft shop and other income are treated as income in year in which they are received. Voluntary help is not included in the accounts.

Expenditure

All revenue expenditure is accounted for when incurred. Charitable donations are accounted for when the payment is made.

Fixed Assets

Some fixed assets are stated at the written down value because of the impossibility of reconstituting original cost price and accumulated depreciation. Depreciation is provided to write of the cost less estimated residual values of all fixed assets over their expected useful lives at the following rates on net book value

Equipment	20% Reducing balance per annum
Standard	20% Reducing balance per annum

Stock

Stock is valued at the lower of cost and net realisable value.

2. Funds

During 2022/23, all funds received and expended were unrestricted in nature, with no restricted or endowment funds carried forward. There were no grant incomes to report.

Durham North County Guides Association

Notes to the Financial Statements
For The Year Ended 30th June 2023

3. Fixed Assets	Equipment £	Standard £	Total £
Cost or written down value			
As at 1st July 2022	12,318	2,000	14,318
Disposals During Year	-	-	0
Additions During Year	130	-	130
Cost or written down value As at 30th June 2023	<u>12,448</u>	<u>2,000</u>	<u>14,448</u>
Depreciation			
As at 1st July 2022	10,844	1,998	12,842
Disposals during year	-	-	0
Charge for the year	245	1	246
Accumulated Depreciation As at 30th June 2023	<u>11,089</u>	<u>1,999</u>	<u>13,088</u>
Net Book Value			
As at 30th June 2022	<u>1,474</u>	<u>2</u>	<u>1,476</u>
As at 30th June 2023	<u>1,359</u>	<u>1</u>	<u>1,360</u>

The Association shares ownership of Camp House with Durham South County Guide Association. The trustees do not have an accurate indication of its value and consequently have not included it within the assets above. It produces its own accounts. There are restrictions on its use and sale.

4. Other Assets	2023	2022
Craft shop stock.		
Valued at Sale Price As At 30th June 2023	0	0
Rent Deposit	0	0
Debtor for Sale of Stock	0	0
	<u>0</u>	<u>0</u>
	<u>2023</u>	<u>2022</u>
5. Liabilities		
Independent Examiners Costs for 2023	-	300
Capitation Fees received for April 2023 to March 2024	14,651	9,755
	<u>14,651</u>	<u>10,055</u>