

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

MOORE
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 (resigned 31/10/20)
Adele Cooney (appointed 1/11/20)

Treasurer: Katie Ramsden

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

County Commissioner	Janita Mackin (resigned 31/10/20) Adele Cooney (appointed 1/11/20)
Assistant County Commissioner	Ann Johnson (resigned 31/10/20) Melissa Dee (appointed 1/11/20)
Assistant County Commissioner	Adele Cooney (resigned 31/10/20) Sharon Priest (appointed 1/11/20)
Chair of PR	Jane Causebrook (resigned 30/9/20)
Chair of Adult Support	Lynsey McIntosh (resigned 30/9/20)
Chair of Programme Team	Susan Cole (resigned 30/9/20)
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest (appointed 1/10/20)
Commissioner Support	Maddalena Tinker (appointed 1/10/20)
County member	Currently unfilled
Member recruitment	Currently unfilled
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Desborough and Rothwell	Shelagh Hodder (resigned 30/9/20)
Higham Ferrers	Currently unfilled (resigned 30/9/20)
Isham	Barbara Hendry (resigned 30/9/20)
Kettering	Sam Chatwin (resigned 30/9/20)
Mid	Currently unfilled (resigned 30/9/20)
Northampton Nene Valley	Hayley Palmer
Northampton North	Sue Hall (resigned 30/9/20)
Oundle and Thrapston	Currently unfilled (resigned 30/9/20)
Salcey	Currently unfilled (resigned 30/9/20)
South	Currently unfilled (resigned 30/9/20)
Wellingborough	Davina Weigleb (resigned 30/9/20)
West	Lesley Ingle (appointed 10/3/20 resigned 30/9/20)

Secretary: Susan Hunting (resigned 31/10/20)
Joint: Lynda Beaumont (appointed 1/11/20)
Joint: Allison Cowie (appointed 1/11/20)

County President: Marie Burton (appointed 1/10/20)

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 Northamptonshire 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 2020

The trustees present their annual report for the year ended 31 December 2020 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 2020 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 2020

Achievements and performance

2020 was a quieter year for the County due to the pandemic, however over 100 leaders celebrated at a special 'Thank you for volunteering' activity weekend culminating in a gala dinner in February. During lockdown guiding continued via zoom meetings, younger members were sent activity packs and some districts held virtual camps. In the summer some units were able to meet outside and in the autumn face to face indoor guiding was possible. The county 'NoVElty' challenge celebrated VE Day and many units and individuals raised money for the NHS through a Covid challenge badge.

Our county properties were unable to take bookings during the majority of 2020 but continued to be supported and maintained by the dedicated volunteer committees.

In October the new County Structure was introduced changing the Executive Committee with a Board of Trustees replacing the Division Commissioners with role specific appointments. In addition, an operations team was created to bring together the chairs of various sub committees to oversee delivering the guiding programme locally. At the end of October Janita Mackin's role as County Commissioner ended and we celebrated her 5 years in office and her outstanding contribution to the development of guiding in Northamptonshire.

We have individually presented adult volunteers for both long service and for outstanding service to guiding. We gave out our county Guiding Spirit awards to young members who showed outstanding courage to cope with adversity. We also introduced a special Lockdown Guiding Spirit Award for all members who were nominated for doing something extra special to support their own community or local guiding during the lockdown. Many of our younger members continued to achieve their Gold awards, and one Leader achieved their Queens 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.

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 2020

Plans for future periods

Our 5,000 members in Girlguiding Northamptonshire will continue to support national and region initiatives and events. Girlguiding has launched a new 5 year strategy and the county teams are busy creating a new strategy to reflect the national one. In 2021 we hope to be able to return to face to face guiding and will focus on recruitment and retention of young members and volunteers and if restrictions allow some larger county events.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

4 May 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2020

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
Northamptonshire
NN18 9EZ

5 May 2021

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		397,607		391,338
Current assets					
Stocks	3	28,702		28,982	
Debtors	4	11,017		12,315	
Bank accounts		188,405		181,410	
Cash accounts		602		468	
		<u>228,726</u>		<u>223,175</u>	
Creditors					
Amounts falling due within one year	5	3,702		18,223	
Net current assets			225,024		204,952
Total assets less current liabilities			<u>622,631</u>		<u>596,290</u>
Net assets			<u>622,631</u>		<u>596,290</u>
Capital funds					
Unrestricted funds			622,631		596,290
Total funds			<u>622,631</u>		<u>596,290</u>

Approved by the trustees on 4 May 2021 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 2020

	Unrest'd funds £	Rest'd funds £	Total funds 2020 £	Total funds 2019 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	116,477	-	116,477	62,014
Activities to generate funds	10,674	-	10,674	42,671
Investment income	132	-	132	276
	<u>127,283</u>	<u>-</u>	<u>127,283</u>	<u>104,961</u>
Incoming resources from charitable activities	2,485	-	2,485	21,305
Total incoming resources	<u>129,768</u>	<u>-</u>	<u>129,768</u>	<u>126,266</u>
Resources expended				
Costs of generating funds	49,464	-	49,464	88,532
Charitable activities	15,471	-	15,471	965
Governance costs	38,492	-	38,492	51,259
Total resources expended	<u>103,427</u>	<u>-</u>	<u>103,427</u>	<u>140,756</u>
Net movement in funds	26,341	-	26,341	(14,490)
Total funds brought forward	<u>596,290</u>	<u>-</u>	<u>596,290</u>	<u>610,780</u>
Total funds carried forward	<u><u>622,631</u></u>	<u><u>-</u></u>	<u><u>622,631</u></u>	<u><u>596,290</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 2020

	2020		2019	
	£	£	£	£
General fund - Unrestricted				
Opening balance	576,032		589,891	
Surplus / (Deficit) for the year	26,544		(13,859)	
	<u> </u>	602,576	<u> </u>	576,032
Designated fund - special events				
Opening balance	14,466		15,518	
Water	-		(1,207)	
Camp activities	-		-	
Archery	-		-	
Swiss Bliss	(134)		155	
	<u> </u>	14,332	<u> </u>	14,466
Designated fund – Legacy reserve				
Opening balance	2,319		1,819	
Donations received	-		500	
Transfers	-		-	
	<u> </u>	2,319	<u> </u>	2,319
Designated fund – IT Contingency				
Opening balance	3,239		3,318	
Transfer from general	500		500	
Costs in year	(569)		(579)	
	<u> </u>	3,170	<u> </u>	3,239
Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>	234	<u> </u>	234
Total funds at 31 December 2020		<u><u>622,631</u></u>		<u><u>596,290</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 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 2020

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 within Tangible fixed assets on 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 2020	558,457	5,000	60,553	624,010
Additions	13,968	-	1,334	15,302
At 31 December 2020	<u>572,425</u>	<u>5,000</u>	<u>61,887</u>	<u>639,312</u>
Depreciation:				
At 1 January 2020	183,234	-	49,438	232,672
Charge for the year	3,860	-	5,173	9,033
At 31 December 2020	<u>187,094</u>	<u>-</u>	<u>54,611</u>	<u>241,705</u>
Net book value:				
At 31 December 2020	<u>385,331</u>	<u>5,000</u>	<u>7,276</u>	<u>397,607</u>
At 31 December 2019	<u>375,223</u>	<u>5,000</u>	<u>11,115</u>	<u>391,338</u>

The net book value of land and buildings at 31 December 2020 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	60,236	14,292
Jubilee, campsite	129,175	126,858	2,317
	<u>572,425</u>	<u>187,094</u>	<u>385,331</u>

3. Stocks

	2020 £	2019 £
Trading stock held at all properties	<u>28,702</u>	<u>28,982</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Debtors and prepayments

Amounts falling due within one year:

	2020	2019
	£	£
Prepayments and accrued income	11,017	12,315
	<u>11,017</u>	<u>12,315</u>

5. Creditors

Amounts falling due within one year:-

	2020	2019
	£	£
Accruals and deferred income	3,702	18,223
	<u>3,702</u>	<u>18,223</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. **Incoming resources**

	Unrest'd funds 2020 £	Rest'd income funds 2020 £	Total funds 2020 £	Total funds 2019 £
Voluntary income				
Donations	22,238	-	22,238	5,318
Grants	36,507	-	36,507	-
Subscriptions	57,732	-	57,732	56,696
	<u>116,477</u>	<u>-</u>	<u>116,477</u>	<u>62,014</u>
Activities for generating funds				
Trading activities	9,890	-	9,890	34,163
Rent received	-	-	-	-
Fund raising	784	-	784	8,493
Centenary books	-	-	-	15
	<u>10,674</u>	<u>-</u>	<u>10,674</u>	<u>42,671</u>
Incoming resources from charitable activities				
Fees received	2,485	-	2,485	21,305
	<u>2,485</u>	<u>-</u>	<u>2,485</u>	<u>21,305</u>
Investment income				
Interest	132	-	132	276
	<u>132</u>	<u>-</u>	<u>132</u>	<u>276</u>

7. **Costs of generating funds**

	2020 £	2020 £	2019 £
Trading activities cost of sales	8,522		29,810
Building and garden maintenance	11,267		22,443
Electricity and gas	7,747		9,611
Rent and service charges	1,507		1,834
Water rates	1,001		987
Business rates	772		639
Insurance	9,615		8,926
Fund raising expenses	-		1,622
Depreciation	9,033		12,660
Centenary books	-		-
		<u>49,464</u>	<u>88,532</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Charitable activities	2020	2020	2019
	£	£	£
Trips and events	(408)		(1,407)
Camp activities	843		(3,990)
Training and trainers expenses	325		1,465
Awards and certificates	2,655		2,151
Equipment	214		930
Donations	-		800
New Programme	-		52
Leaders Thank You	-		964
County wear	869		-
Celebrate!	6,197		-
Highgate House	4,776		-
	<hr/>	15,471	<hr/>
		<hr/> <hr/>	<hr/> <hr/>
9. Governance costs – unrestricted	2020	2020	2019
	£	£	£
AGM expenses	-		395
Equipment repairs and software	1,939		1,536
Printing and stationery	2,130		6,229
Computer costs	1,338		1,606
Telephone and post	3,571		8,114
Staff salaries	22,044		22,454
Bank charges	86		222
Public relations	-		55
Legal and professional	1,849		1,436
Sundries	2,819		4,917
Travel	656		2,352
Subscriptions	2,060		1,943
	<hr/>	38,492	<hr/>
		<hr/> <hr/>	<hr/> <hr/>

**GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2020**

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