

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

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
Adult Support	Lynsey McIntosh
Programme & Events	Jane Smith
Member recruitment	Position vacant
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Northampton Nene Valley	Hayley Palmer (Resigned 5.10.23)
West Division	Lesley Ingle (Appointed 5.10.23)

Secretary: Joint: Lynda Beaumont
Joint: Alison Cowie

County President: Marie Burton (Resigned 1.11.23)
Position vacant

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 2023

The trustees present their annual report for the year ended 31 December 2023 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, 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 900 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 2023

Achievements and performance

2023 was a busy year for Girlguiding Northamptonshire. We began with over 1200 members celebrating Thinking Day with a silent disco across 3 venues. All sections had dedicated county events – Rainbows visited 4 country parks where park rangers told them about wildlife, Brownies a sleepover at Gulliver's Kingdom, the Guides a white-water day and the Rangers a weekend camp. For leaders county training day, bell boat and Tuptonia helms courses and a thank you lunch for Commissioners and advisers. We also partnered the Northampton Women's Football association, and they ran football skills sessions across the county for all sections ahead of the Women's world cup.

The training team has continued to support adults with safe space and first response trainings and have supported mentors and commissioners with the change over from the adult leadership qualification to the leadership development programme on the learning platform. The PR team has been actively promoting Girlguiding on social media. The increased awareness has seen a growth in volunteers and guides. However, there is still an ongoing challenge to recruit Commissioners and some adviser roles

The county properties were popular for weekend bookings. The MacQueen house committee have been working hard to promote the property and ran several very successful fund-raising events. This increased awareness has lead to a few more external bookings. The friends of Jubilee committee continue to flourish and work hard to maintain the campsite in excellent condition. Tuptonia – the narrow boat co-owned with Girlguiding Birmingham visited later in the season than usual, this reduced the weekend bookings but evenings were still popular and the Bell boats and archery are still popular with units.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 57 leaders completed their leadership qualification, and 3 leaders gained their going away with qualification. 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 2023

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 2024 include county events for all sections and cross-sectional events. Leaders will have opportunities for social events, and we are partnering with Nenescape again for an all-section environmental day. The programme team will launch a county challenge badge 'Northamptonshire in motion' and any proceeds from the badge will be used to support MacQueen House. Girlguiding Northamptonshire will continue to support national and region initiatives and events which include focusing on mental health of our members and the environment.

Approved by the trustees and signed on their behalf by:

Adele Cooney

.....
Adele Cooney as County Commissioner

11/06/2024

Dated:.....

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

11 June 2024

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		386,679		389,092
Current assets					
Stocks	3	26,204		27,184	
Debtors	4	5,639		24,372	
Bank accounts		302,743		274,258	
Cash accounts		482		428	
		<u>335,068</u>		<u>326,242</u>	
Creditors					
Amounts falling due within one year	5	<u>17,550</u>		<u>103,805</u>	
Net current assets			<u>317,518</u>		<u>222,437</u>
Total assets less current liabilities			<u>704,197</u>		<u>611,529</u>
Net assets			<u>704,197</u>		<u>611,529</u>
Capital funds					
Unrestricted funds			<u>704,197</u>		<u>611,529</u>
Total funds			<u>704,197</u>		<u>611,529</u>

11/06/2024

Approved by the trustees on and signed on their behalf by:

Adele Cooney

.....
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 2023

	Unrest'd funds £	Rest'd funds £	Total funds 2023 £	Total funds 2022 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	136,695	-	136,695	67,332
Activities to generate funds	34,571	-	34,571	27,808
Investment income	2,757	-	2,757	469
	<u>174,023</u>	<u>-</u>	<u>174,023</u>	<u>95,609</u>
Incoming resources from charitable activities	23,171	-	23,171	13,627
Total incoming resources	<u>197,194</u>	<u>-</u>	<u>197,194</u>	<u>109,236</u>
Resources expended				
Costs of generating funds	68,307	-	68,307	67,185
Charitable activities	(2,591)	-	(2,591)	5,713
Governance costs	38,810	-	38,810	38,381
Total resources expended	<u>104,526</u>	<u>-</u>	<u>104,526</u>	<u>111,279</u>
Net movement in funds	92,668	-	92,668	(2,043)
Total funds brought forward	<u>611,529</u>	<u>-</u>	<u>611,529</u>	<u>613,572</u>
Total funds carried forward	<u>704,197</u>	<u>-</u>	<u>704,197</u>	<u>611,529</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 2023

	2023		2022	
	£	£	£	£
General fund - Unrestricted				
Opening balance	567,240		583,651	
Surplus / (Deficit) for the year	3,996		(16,411)	
	<u> </u>	571,236	<u> </u>	567,240
Designated fund - special events				
Opening balance	15,499		13,845	
Water	1,411		1,149	
Camp activities	-		357	
Archery	(141)		148	
Swiss Bliss	1,030		-	
Training	1,610		-	
	<u> </u>	19,409	<u> </u>	15,499
Designated fund – Legacy reserve				
Opening balance	24,386		12,319	
Donations received	84,262		17,225	
Transfers	-		(5,158)	
	<u> </u>	108,648	<u> </u>	24,386
Designated fund – IT Contingency				
Opening balance	4,170		3,670	
Transfer from general	500		500	
Costs in year	-		-	
	<u> </u>	4,670	<u> </u>	4,170
Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>	234	<u> </u>	234
Total funds at 31 December 2023		<u><u>704,197</u></u>		<u><u>611,529</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 2023	572,425	5,000	71,907	649,332
Additions	-	-	190	190
Disposals	-	-	-	-
At 31 December 2023	<u>572,425</u>	<u>5,000</u>	<u>72,097</u>	<u>649,522</u>
Depreciation:				
At 1 January 2023	194,814	-	65,426	260,240
Charge for the year	(732)	-	3,335	2,603
Eliminated on Disposals	-	-	-	-
At 31 December 2023	<u>194,082</u>	<u>-</u>	<u>68,761</u>	<u>262,843</u>
Net book value:				
At 31 December 2023	<u>378,343</u>	<u>5,000</u>	<u>3,336</u>	<u>386,679</u>
At 31 December 2022	<u>377,611</u>	<u>5,000</u>	<u>6,481</u>	<u>389,092</u>

The net book value of land and buildings at 31 December 2023 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	66,148	8,380
Jubilee, campsite	129,175	127,934	1,241
	<u>572,425</u>	<u>194,082</u>	<u>378,343</u>

3. Stocks

	2023 £	2022 £
Trading stock held at all properties	<u>26,204</u>	<u>27,184</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Debtors and prepayments

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and accrued income	5,639	24,372
	<u>5,639</u>	<u>24,372</u>

5. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Accruals and deferred income	17,550	103,805
	<u>17,550</u>	<u>103,805</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. **Incoming resources**

	Unrest'd funds 2023 £	Rest'd income funds 2023 £	Total funds 2023 £	Total funds 2022 £
Voluntary income				
Donations	4,385	-	4,385	5,048
Grants	-	-	-	-
Subscriptions	48,048	-	48,048	45,059
Legacy	84,262	-	84,262	17,225
	<u>136,695</u>	<u>-</u>	<u>136,695</u>	<u>67,332</u>
Activities for generating funds				
Trading activities	26,363	-	26,363	21,837
Rent received	-	-	-	-
Fund raising	8,208	-	8,208	5,971
Centenary books	-	-	-	-
	<u>34,571</u>	<u>-</u>	<u>34,571</u>	<u>27,808</u>
Incoming resources from charitable activities				
Fees received	23,171	-	23,171	13,627
	<u>23,171</u>	<u>-</u>	<u>23,171</u>	<u>13,627</u>
Investment income				
Interest	2,757	-	2,757	469
	<u>2,757</u>	<u>-</u>	<u>2,757</u>	<u>469</u>

7. **Costs of generating funds**

	2023 £	2023 £	2022 £
Trading activities cost of sales	23,600		18,069
Building and garden maintenance	7,459		8,836
Electricity and gas	15,635		17,181
Rent and service charges	2,356		1,788
Water rates	2,073		415
Business rates	1,805		740
Insurance	10,945		10,320
Fund raising expenses	1,831		1,193
Depreciation	2,603		8,643
		<u>68,307</u>	<u>67,185</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Charitable activities	2023	2023	2022
	£	£	£
Trips and events	(7,426)		(3,032)
Camp activities	-		(357)
Training and trainers expenses	1,454		1,442
Awards and certificates	3,056		1,930
Equipment	325		5,158
Donations	-		1,165
County wear	-		(593)
	<u> </u>	(2,591)	<u> </u>
		<u> </u>	<u> </u>
9. Governance costs	2023	2023	2022
	£	£	£
Equipment repairs and software	1,986		1,986
Printing and stationery	869		785
Computer costs	2,240		1,657
Telephone and post	2,749		3,313
Staff salaries	25,654		23,869
Bank charges	197		136
Public relations	180		-
Legal and professional	1,714		1,500
Sundries	2,325		3,695
Travel	401		1,070
Subscriptions	495		370
	<u> </u>	38,810	<u> </u>
		<u> </u>	<u> </u>