

**CHARITY REGISTERED NUMBER: 304418**

**GIRLGUIDING NORTHAMPTONSHIRE**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**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:** 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
West Division	Lesley Ingle

**Secretary:** Joint: Lynda Denton  
Joint: Alison Cowie (Resigned 18.10.24)

**County President:** Susan Cole (Appointed 29.4.24)

## 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 2024**

The trustees present their annual report for the year ended 31 December 2024 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 2024 can be found in its latest Annual Report (published on its website at [www.girlguiding.org.uk](http://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 2024**

**Achievements and performance**

2024 was a busy year for Girlguiding Northamptonshire. We began with the guides and rangers enjoying an evening at Ninja Warrior, and the rainbows and brownies visited Willows Activity Farm. In the summer we partnered with Stanwick Lakes country park rangers for an all section event dedicated to the environment, the leaders enjoyed a wellbeing evening after the girls had left. Later in the year the guides and rangers had an after dark adventure in the countryside around MacQueen house. The Guiding in motion badge was very well received and the surplus funds from badge sales allocated to MacQueen house. The outdoor team ran a water day for brownies and continued to offer bell boating and archery sessions. The rangers had their own weekend camp, and there was an overnight camp for leaders to relax before the September term, also bell boat and Tuptonia helms courses were offered, and the Inspire group had a go at Axe throwing a first for county.

The training team continued to support adults with safe space and first response trainings and have supported commissioners with the change to safer guiding. The county training day was offered at different venues around the county attracting new leaders to attend in their local area. The PR team has been actively promoting Girlguiding on social media. The increased awareness has seen a growth in volunteers and guides. 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. 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 still continues to be popular and the county office is used for regular meetings. The county shop has seen a decrease in sales as more resources have become available on line and parents are buying less uniform.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 40 leaders completed their leadership qualification, and 6 leaders gained their going away with qualification. Our young members continued to gain bronze, silver and gold awards and two leaders achieved their 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 2024**

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 2025 include cross sectional events for Thinking Day and a trip to Whipsnade Zoo. Later in the summer there will be a brownie, guide and ranger camp at Hautbois. Leaders will continue to be offered training opportunities and social events, including a county weekend. The trustees are supporting the annual subscription fee, coach costs for the trip to Whipsnade zoo and Hautbois and will review county properties with a view to updating them using funds from the legacy reserve. Girlguiding Northamptonshire will continue to support national and region initiatives and events.

Approved by the trustees and signed on their behalf by:

**Adele Cooney as County Commissioner**

27 May 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

27 May 2025

**GIRLGUIDING NORTHAMPTONSHIRE**

**BALANCE SHEET**

**AT 31 DECEMBER 2024**

	Note	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>Tangible fixed assets</b>					
Tangible assets	2		383,950		386,679
<b>Current assets</b>					
Stocks	3	23,387		26,204	
Debtors	4	7,069		5,639	
Bank accounts		332,496		302,743	
Cash accounts		428		482	
		<u>363,380</u>		<u>335,068</u>	
<b>Creditors</b>					
Amounts falling due within one year	5	20,980		17,550	
		<u>20,980</u>		<u>17,550</u>	
<b>Net current assets</b>			<u>342,400</u>		<u>317,518</u>
<b>Total assets less current liabilities</b>			<u>726,350</u>		<u>704,197</u>
<b>Net assets</b>			<u>726,350</u>		<u>704,197</u>
<b>Capital funds</b>					
Unrestricted funds			<u>726,350</u>		<u>704,197</u>
<b>Total funds</b>			<u>726,350</u>		<u>704,197</u>

Approved by the trustees on 27 May 2025 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 2024**

	Unrest'd funds £	Rest'd funds £	Total funds 2024 £	Total funds 2023 £
<b>Incoming resources</b>				
Incoming resources from generated funds:				
Voluntary income	65,875	-	65,875	136,695
Activities to generate funds	30,417	-	30,417	34,571
Investment income	6,671	-	6,671	2,757
	<u>102,963</u>	<u>-</u>	<u>102,963</u>	<u>174,023</u>
Incoming resources from charitable activities	19,731	-	19,731	23,171
	<u>122,694</u>	<u>-</u>	<u>122,694</u>	<u>197,194</u>
<b>Resources expended</b>				
Costs of generating funds	65,725	-	65,725	68,307
Charitable activities	(2,403)	-	(2,403)	(2,591)
Governance costs	37,219	-	37,219	38,810
	<u>100,541</u>	<u>-</u>	<u>100,541</u>	<u>104,526</u>
<b>Net movement in funds</b>	22,153	-	22,153	92,668
<b>Total funds brought forward</b>	<u>704,197</u>	<u>-</u>	<u>704,197</u>	<u>611,529</u>
<b>Total funds carried forward</b>	<u><u>726,350</u></u>	<u><u>-</u></u>	<u><u>726,350</u></u>	<u><u>704,197</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 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>General fund - Unrestricted</b>				
Opening balance	571,236		567,240	
Surplus / (Deficit) for the year	14,767		3,996	
	<u>          </u>		<u>          </u>	
		586,003		571,236
 <b>Designated fund - special events</b>				
Opening balance	19,409		15,499	
Water	1,163		1,411	
Camp activities	-		-	
Archery	(265)		(141)	
Swiss Bliss	(233)		1,030	
Training	1,981		1,610	
	<u>          </u>		<u>          </u>	
		22,055		19,409
 <b>Designated fund – Legacy reserve</b>				
Opening balance	108,648		24,389	
Donations received	5,250		84,262	
Transfers	(920)		-	
	<u>          </u>		<u>          </u>	
		112,978		108,648
 <b>Designated fund – IT Contingency</b>				
Opening balance	4,670		4,170	
Transfer from general	500		500	
Costs in year	(90)		-	
	<u>          </u>		<u>          </u>	
		5,080		4,670
 <b>Designated fund - Tuptonia</b>				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u>          </u>		<u>          </u>	
		234		234
 <b>Total funds at 31 December 2024</b>		<u>          </u>		<u>          </u>
		<u>726,350</u>		<u>704,197</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**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 2024**

**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**

	<b>Land and buildings £</b>	<b>Narrowboat £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
Cost:				
At 1 January 2024	572,425	5,000	72,097	649,522
Additions	-	-	1,149	1,149
Disposals	-	-	-	-
At 31 December 2024	<u>572,425</u>	<u>5,000</u>	<u>73,246</u>	<u>650,671</u>
Depreciation:				
At 1 January 2024	194,082	-	68,761	262,843
Charge for the year	1,645	-	2,233	3,878
Eliminated on Disposals	-	-	-	-
At 31 December 2024	<u>195,727</u>	<u>-</u>	<u>70,994</u>	<u>266,721</u>
Net book value:				
At 31 December 2024	<u>376,698</u>	<u>5,000</u>	<u>2,252</u>	<u>383,950</u>
At 31 December 2023	<u>378,343</u>	<u>5,000</u>	<u>3,336</u>	<u>386,679</u>

**The net book value of land and buildings  
at 31 December 2024 comprised:**

	<b>Cost and valuation £</b>	<b>Depreciation £</b>	<b>Total £</b>
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	67,545	6,983
Jubilee, campsite	129,175	128,182	993
	<u>572,425</u>	<u>195,727</u>	<u>376,698</u>

**3. Stocks**

	<b>2024 £</b>	<b>2023 £</b>
Trading stock held at all properties	<u>23,387</u>	<u>26,204</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. Debtors and prepayments**

Amounts falling due within one year:

	<b>2024</b>	<b>2023</b>
	£	£
Prepayments and accrued income	7,069	5,639
	<u>7,069</u>	<u>5,639</u>

**5. Creditors**

Amounts falling due within one year:-

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	20,980	17,550
	<u>20,980</u>	<u>17,550</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Incoming resources**

	<b>Unrest'd funds 2024 £</b>	<b>Rest'd income funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Voluntary income</b>				
Donations	5,315	-	5,315	4,385
Subscriptions	55,310	-	55,310	48,048
Legacy	5,250		5,250	84,262
	<u>65,875</u>	<u>-</u>	<u>65,875</u>	<u>136,695</u>
<b>Activities for generating funds</b>				
Trading activities	20,186	-	20,186	26,363
Fund raising	10,231	-	10,231	8,208
	<u>30,417</u>	<u>-</u>	<u>30,417</u>	<u>34,571</u>
<b>Incoming resources from charitable activities</b>				
Fees received	19,731	-	19,731	23,171
	<u>19,731</u>	<u>-</u>	<u>19,731</u>	<u>23,171</u>
<b>Investment income</b>				
Interest	6,671	-	6,671	2,757
	<u>6,671</u>	<u>-</u>	<u>6,671</u>	<u>2,757</u>

**7. Costs of generating funds**

	<b>2024 £</b>	<b>2024 £</b>	<b>2023 £</b>
Trading activities cost of sales	17,934		23,600
Building and garden maintenance	13,341		7,459
Electricity and gas	13,222		15,635
Rent and service charges	1,557		2,356
Water rates	968		2,073
Business rates	2,487		1,805
Insurance	9,369		10,945
Fund raising expenses	2,969		1,831
Depreciation	3,878		2,603
		<u>65,725</u>	<u>68,307</u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>8. Charitable activities</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Trips and events	(6,646)		(7,426)
Training and trainers expenses	413		1,454
Awards and certificates	3,290		3,056
Equipment	40		325
Donations	500		-
	<u>          </u>		<u>          </u>
		(2,403)	(2,591)
		<u>          </u>	<u>          </u>
<b>9. Governance costs</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
AGM expenses	-		-
Equipment repairs and software	1,459		1,986
Printing and stationery	804		869
Computer costs	2,102		2,240
Telephone and post	2,530		2,749
Staff salaries	23,039		25,654
Bank charges	60		197
Public relations	-		180
Legal and professional	2,500		1,714
Sundries	2,391		2,325
Travel	2,020		401
Subscriptions	314		495
	<u>          </u>		<u>          </u>
		37,219	38,810
		<u>          </u>	<u>          </u>

**GIRLGUIDING NORTHAMPTONSHIRE**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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## Document Activity Report

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Adele Cooney viewed the document

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