

Girlguiding Clwyd

Accounts

31 December 2020

Independent Examiner's Report

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31 December 2020 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly
67 Well Street
Buckley
CH7 2PQ

Date: 12th September 2021

Girlguiding Clwyd
Statement of Financial Activities for the year ended 31 December 2020

		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Incoming resources	<u>Note</u>				
Income and endowments from:					
Membership subscriptions		22,321	-	22,321	24,134
Grants, donations and legacies	3	16	-	16	-
Charitable activities	3	-	-	-	2,280
Ty Clwyd	3	12,732	-	12,732	17,541
Friends of Ty Clwyd	3	3,643	-	3,643	2,144
Investments	3	207	-	207	438
Total		38,919	-	38,919	46,537
Resources expended					
Expenditure on:					
Membership subscriptions:					
Girlguiding UK		85	-	85	200
Divisions		2,098	-	2,098	2,271
Grants and donations	6	-	-	-	2,488
Charitable activities	4	2,215	-	2,215	7,129
Ty Clwyd	4	16,867	-	16,867	23,138
Friends of Ty Clwyd	4	447	-	447	557
Total		21,712	-	21,712	35,783
Net income		17,207	-	17,207	10,754
Transfers between funds	11	-	-	-	-
Net movement in funds		17,207	-	17,207	10,754
Total funds brought forward		642,517	251	642,768	632,014
Total funds carried forward	11	659,724	251	659,975	642,768

Girlguiding Clwyd
Balance Sheet as at 31 December 2020

	<u>Note</u>	2020 £	2019 £
Fixed assets			
Tangible assets	7	494,892	495,371
Total fixed assets		<u>494,892</u>	<u>495,371</u>
Current assets			
Stocks	8	4,196	4,196
Debtors	9	183	75
Cash at bank and in hand	10	160,704	143,126
Total current assets		<u>165,083</u>	<u>147,397</u>
Creditors: amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>165,083</u>	<u>147,397</u>
Total assets less current liabilities		<u>659,975</u>	<u>642,768</u>
Total net assets		<u><u>659,975</u></u>	<u><u>642,768</u></u>
Funds of the charity			
Unrestricted and restricted funds	11		
Accumulated fund		130,302	113,863
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		150	150
Ty Clwyd		507,839	510,267
Friends of Ty Clwyd		13,125	9,929
Total funds		<u><u>659,975</u></u>	<u><u>642,768</u></u>

Approved on behalf of the trustees of Girlguiding Clwyd

Ms E R Davies, County Commissioner

Date: 21st October 2021

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

2 Accounting policies

2.1 Income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants, donations and legacies Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Deferred income No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible fixed assets for use by the Charity Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

Stocks Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

3 Analysis of income

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants, donations and legacies:				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
Total	16	-	16	-
Charitable activities:				
Sale of challenge badges	-	-	-	-
Receipts contra payments:				
Brownie transition	-	-	-	1,030
BP weekends	-	-	-	1,250
Total	-	-	-	2,280
Ty Clwyd:				
Donations and bequests	-	-	-	-
Grants	10,000	-	10,000	-
House fees	2,208	-	2,208	10,932
Camp site fees	-	-	-	1,263
Full site fees	-	-	-	3,792
Shop sales	101	-	101	822
Bank interest	-	-	-	-
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Telephone	-	-	-	-
Insurance claim	-	-	-	177
BT refunds	-	-	-	36
Bank compensation	-	-	-	100
Wayleave	123	-	123	119
Total	12,732	-	12,732	17,541
Friends of Ty Clwyd:				
100 Club subscriptions	852	-	852	730
Friends subscriptions	-	-	-	341
Friends donations	2,550	-	2,550	104
Gift Aid	152	-	152	-
Friends gathering	-	-	-	498
Quiz	69	-	69	141
Band concert	-	-	-	293
Bank interest	20	-	20	37
Total	3,643	-	3,643	2,144
Income from Investments:				
Interest income	207	-	207	438
Total	207	-	207	438

Other information:

All income in the prior year was unrestricted

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

4 Analysis of expenditure

	Unrestricted	Restricted	Total	Total
Analysis	Funds	Funds	2020	2019
	£	£	£	£
Expenditure on charitable activities:				
PR	-	-	-	-
Annual Review, reports, awards and expenses	723	-	723	2,394
Advisers' expenses	73	-	73	546
LQ and Mentor expenses	678	-	678	602
Executive expenses and travel	403	-	403	1,360
Payments contra receipts:				
Brownie transition	-	-	-	567
BP weekends	-	-	-	1,052
County camp	-	-	-	84
Website and e-mail hosting	57	-	57	42
Sundries	40	-	40	2
Moel Famau room	-	-	-	300
Subscriptions	-	-	-	60
Gifts	241	-	241	120
Total	2,215	-	2,215	7,129

Ty Clwyd:

Grass cutting	-	-	-	-
Oil	1,142	-	1,142	2,205
Gas	53	-	53	106
Electric	2,035	-	2,035	2,111
Water	1,188	-	1,188	1,502
Waste collection	1,048	-	1,048	2,428
Telephone	775	-	775	602
Travel expenses	399	-	399	100
Warden	2,000	-	2,000	2,000
Cleaning and laundry	410	-	410	634
Repairs and maintenance	2,400	-	2,400	4,220
Replacement and new items	488	-	488	134
Printing, postage and PR	73	-	73	54
Shop purchases (adjusted for stock)	-	-	-	1,299
Performing Rights licences	-	-	-	1,146
TV licence	155	-	155	151
PO box fees	353	-	353	342
Insurances	3,828	-	3,828	3,597
Website	41	-	41	28
Depreciation of fixtures and fittings	479	-	479	479
Total	16,867	-	16,867	23,138

Friends of Ty Clwyd:

100 Club prizes	360	-	360	330
Postage	57	-	57	23
Printing	-	-	-	34
Travel expenses	-	-	-	83
Friends gathering	-	-	-	57
Quiz	30	-	30	30
Total	447	-	447	557

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

5 Details of certain items of expenditure

	2020 £	2019 £
Fees for examination of the accounts		
Independent examiner's fees	-	-
Other fees	-	-
	<u>-</u>	<u>-</u>

6 Grants and donations paid

	Total £	Number of grants
Grants made to individuals		
Training		-
International	-	-
	<u>-</u>	
Grants to institutions	-	-
	<u>-</u>	
Total value and number of grants and donations	<u>-</u>	<u>-</u>

7 Tangible fixed assets

7.1 Cost

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
At the end of the year	<u>494,892</u>	<u>25,390</u>	<u>520,282</u>

7.2 Depreciation

		Straight line 20%	
Depreciation, SL 20%			
At the beginning of the year	-	24,911	24,911
Depreciation	-	479	479
Disposals	-	-	-
At the end of the year	<u>-</u>	<u>25,390</u>	<u>25,390</u>

7.3 Net book value

Net book value at the beginning of the year	494,892	479	495,371
Net book value at the end of the year	<u>494,892</u>	<u>-</u>	<u>494,892</u>

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

8 Stocks

	Stock for resale £
Ty Clwyd shop:	
Opening	4,196
Added in year	-
Expensed in year	-
Total this year	<u>4,196</u>
Total previous year	<u>4,196</u>

9 Debtors

	2020 £	2019 £
Subscriptions	183	75
Total	<u>183</u>	<u>75</u>

10 Cash at bank and in hand:

	2020 £	2019 £
Cash at bank and on hand	160,704	143,126
Total	<u>160,704</u>	<u>143,126</u>

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	113,863	22,544	-4,398	-1,707	130,302
Pioneering and camp equipment fund	R	101				101
Events fund	D	8,458				8,458
Sponsor a girl fund	R	150				150
Ty Clwyd	D	510,267	12,732	-16,867	1,707	507,839
Friends of Ty Clwyd	D	9,929	3,643	-447		13,125
Total funds		<u>642,768</u>	<u>38,919</u>	<u>-21,712</u>	<u>-</u>	<u>659,975</u>

11.2 Transfers between funds during the CURRENT reporting period

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,849

Girlguiding Clwyd
Notes to the accounts for the year ended 31 December 2020

11.3 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	101,381	26,852	-12,088	-2,282	113,863
Pioneering and camp equipment fund	R	101				101
Events fund	D	7,881			577	8,458
Sponsor a girl fund	R	150				150
Jo Harris Collection - Corwen Guides	D	144			-144	-
Ty Clwyd	D	514,015	17,541	-23,138	1,849	510,267
Friends of Ty Clwyd	D	8,342	2,144	-557		9,929
Total funds		632,014	46,537	-35,783	-	642,768

11.4 Transfers between funds during the PREVIOUS reporting period

Reason for transfer	£
Surplus on events from accumulated fund to events fund	577
Subscriptions from accumulated fund to Ty Clwyd fund	1,849
Balance on Jo Harris Collection fund to accumulated fund at end of designation	144

11.5 Restricted funds

Description and purpose

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)

11.6 Unrestricted funds

Description and purpose

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
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11.7 Designated funds

Description and purpose

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Jo Harris Collection - Corwen Guides	For the opening of a Guide unit in Corwen (before 31st October 2018)
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

12.2 Trustees' expenses

	2020 £	2019 £
Type of expenses reimbursed		
Executive expenses and travel	403	1,360
Advisers expenses	73	546
Total	476	1,906
The number of trustees reimbursed for expenses or who had expenses paid by the charity	11	14