

# NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 1058859

## Details

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Other names	GIRLGUIDING NEWCASTLE UPON TYNE, NEWCASTLE GUIDE ASSOCIATION
Status	Registered
Legal form	Other
Registered	1996-10-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Girl Guides Association 6 Tyne View Newcastle Upon Tyne NE15 8DE
Phone	01912674405
Email	<a href="mailto:mail@girlguidingnewcastle.org.uk">mail@girlguidingnewcastle.org.uk</a>
Website	<a href="http://www.girlguidingnewcastle.org.uk/">www.girlguidingnewcastle.org.uk/</a>

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE,LOYALTY AND GOOD CITIZENSHIP

**Activities:** THE DEVELOPMENT, PROMOTION AND ADVANCEMENT OF GUIDING IN NEWCASTLE UPON TYNE.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes
- **Who:** Children/young People

## Geography

- Newcastle Upon Tyne City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£21,971	£29,021	-	-
2024-07-31	£24,144	£37,643	-	-
2023-07-31	£29,760	£45,832	-	-
2022-07-31	£25,053	£28,529	-	-
2021-07-31	£1,573	£8,466	-	-
2020-07-31	£62,278	£50,276	-	-

## Trustees

Name	Role	Appointed
<b>Helen Anna Thompson</b>	Chair	2021-09-01
Christine Butcher		2025-01-09
Lindsey Wright		2024-05-31
Megan Featherstone		2025-01-09
Rudi Bruinewoud		2023-11-22

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1058859

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# Accounts

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**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**Year months ended 31 JULY 2023**

**REGISTERED CHARITY NO: 1058859**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**CONTENTS**

	<b>Page No</b>
STATUTORY AND LEGAL INFORMATION	3
REPORT OF THE TRUSTEES	4 - 6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10 – 14
DETAILED INCOME AND EXPENDITURE ACCOUNT (not part of the Financial Statements)	15

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
(operating as Girlguiding Newcastle upon Tyne)

**REPORTS AND FINANCIAL STATEMENTS**  
For the year ended 31 July 2023

**STATUTORY AND LEGAL INFORMATION**

**LEGAL STATUS**

The Association is a registered charity with the charity number 1058859.

**THE TRUSTEES**

The Trustees who served the charity during the period were as follows:

Miss Helen Thompson	County Commissioner (from 01/09/21)
Miss Catherine Marsh	County Commissioner (to 25/08/22)
Miss Natalie Price	County Commissioner (to 25/08/22)
Mrs Evelyn Price	County Treasurer (to 04/02/23)
Miss Natalie Price	Division Commissioner (from 25/08/23)
Mrs Linda Harbottle	Division Commissioner
Mrs Jean Edusei	Division Commissioner
Mrs Cath Dixon	Division Commissioner

**REGISTERED OFFICE**

6 Tyne View  
Lemington  
Newcastle upon Tyne  
NE15 8DE

**INDEPENDENT EXAMINER**

Mr Mark Thompson MAAT  
VODA  
Spirit of North Tyneside Wing  
2nd Floor, Wallsend Customer First Centre  
16 The Forum  
Wallsend  
NE28 8JR

**BANKERS**

National Westminster Bank Plc  
16 Northumberland Street  
Newcastle upon Tyne  
NE1 7EJ

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2023**

**REPORT OF THE TRUSTEES**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2023.

**INTRODUCTION**

The financial statements set out the aims, objectives and financial performance of the charity over the past twelve months.

**ORGANISATION**

The charity is a member of The Guide Association, incorporated under a Royal Charter.

**OBJECTIVES OF CHARITY**

The objectives of Newcastle upon Tyne County Guide Association are to develop, promote and advance Guiding in Newcastle upon Tyne, in line with the Guide Association's Statement of Purpose. As part of a world-wide movement, guiding enables girls and young women to develop their potential and to make a difference to the world. Its aim is to help girls and young women develop emotionally, mentally, physically, and spiritually so they can make a positive contribution to their community and the wider world. A distinctive, stimulating, and enjoyable programme of activities is delivered by trained volunteer leaders.

**CONSTITUTION OF THE CHARITY AND NATURE OF THE GOVERNING DOCUMENT**

The governing document of the Newcastle upon Tyne County Guide Association is the "County Constitution" dated 10 November 2019 and approved by Northeast England Guide Association. The ultimate responsibility for the management of the County is vested in the Executive Committee.

**FINANCIAL CONTROLS**

The charity has an administrator who prepares the financial statements. Expenditure has to be authorised and cheques require signing by two signatories; all expenditure has to be supported with an invoice or a receipt.

**INVESTMENT POWERS AND RESTRICTIONS**

The charity is responsible for its own investments and there are no restrictions on how or where it invests.

**REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

A sub-committee with an approved constitution and known as Tyne View Management Group continues to manage the property at 6 Tyne View.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
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**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2023  
REPORT OF THE TRUSTEES (cont)**

**REVIEW OF FINANCIAL PERFORMANCE**

During the year, the charity generated a loss of £16072 (2022: loss of £3476). This comprised a profit on other charitable activities through the shop of £1283 (2022: £1873 profit) and a loss on other trading activities of £16072 (2022: loss of £3476). At the end of the financial year, the charity's reserves, all of which are unrestricted, amounted to £248874 (2022 £264946). The Trustees consider the financial performance for the year and the position as of 31 July 2023 to be satisfactory. Loss due to decrease in shop sales, distribution of Covid grant to units, increase in utility bills, spending on county event for the young members, new website, increased admin hours.

**STATEMENT OF PUBLIC BENEFIT**

Newcastle upon Tyne County Guide Association 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 the previous year can be found in its latest Annual Report. The Trustees confirm that they have read and considered the guidance of the Charity Commission in relation to public benefit. The County 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, organising activities principally for the benefit of those branches and also promoting more broadly the charitable objectives of Girlguiding for the benefit of girls and young women.

**METHODS FOR RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES**

The Trustees are mainly members of the Guide movement and will have been trained by the County's regular and ongoing training programmes. Other persons with special skills may also be appointed.

**THE TRUSTEES**

The Trustees who served the charity during the period were as set out on page 3.

**RESPONSIBILITIES OF THE TRUSTEES**

The Charities Act requires the Trustees to prepare financial statements for each financial year of the charity at the end of the year and of the surplus or deficit for the year then ended

In preparing those financial statements the Trustees are required to select suitable accounting policies, as described on page 8 and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable 2008 Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
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**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2023**

**REPORT OF THE TRUSTEES (cont)**

**POLICY ON RESERVES**

The Executive Committee continues to maintain reserves in accordance with the approved policy on reserves. Factors taken into account include the need to hold sufficient reserves to cover administration costs. Also taken into account is the refurbishment and ongoing maintenance of the County Headquarters.

Unrestricted funds are needed:

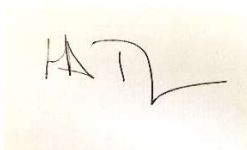
- (a) to provide funds which can be designated to specific Guiding events to enable those events to be undertaken at short notice
- (b) to cover administration and support costs without which Guiding in Newcastle upon Tyne could not function at a County level.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (a) to avoid the necessity of realising fixed assets held for the Association's use
- (b) to cover one year's administration and support costs
- (c) to provide for unexpected major capital expenditure up to £10,000

General reserves are currently in line with the stated policy. The level of reserves is monitored and reviewed by the trustees twice a year.

**Signed by Order of the Trustees**



**COUNTY COMMISSIONER**

**Helen Thompson**

**Approved by the Trustees on 11 October 2023**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
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**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements of the Newcastle Upon Tyne County Guide Association for the period 1<sup>st</sup> August 2022 to 31<sup>st</sup> July 2023.

**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 the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 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 my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement 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;
- to prepare accounts which accord with the accounting records and 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.

Signed:



Name: Mark Thompson MAAT  
VODA  
2nd Floor, Wallsend Customer First Centre  
16 The Forum, Wallsend NE28 8JR

Date: 7<sup>th</sup> November 2023

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

	Note	Undesignated Funds £	Designated Funds £	2023 Total £	2022 Total £
<b>INCOME FROM:</b>					
Donations and legacies	2a	2130		2130	1913
Other charitable activities	2b	14716		14716	14664
Investments	2c	716		716	7
Charitable activities	2d	12198		12198	8469
Other income	2e	0		0	0
		29760		29760	<b>25053</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	3a	33378		25114	16313
Trading costs	3b	12454		12454	12216
Correction(error last year)		164		164	
		45832		45832	<b>28528</b>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>-16072</b>		<b>-16072</b>	<b>-3476</b>
Transfers between funds		0		0	0
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>-16072</b>		<b>-16072</b>	<b>-3476</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		264946		264946	<b>268422</b>
Net movement in funds in year		<b>-16072</b>		<b>-16072</b>	<b>-3476</b>
Total funds carried forward		248874		248874	<b>264946</b>

All activities relate to Unrestricted or Designated Funds; there are no Restricted Funds.



**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES**

(a) The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards including the Financial Reporting Standard 102 (FRS102) as applicable to Charities (effective January 2016) comprising the Statement of Recommended Practice Accounting and Reporting by Charities (“SORP 2015”).

(b) The cost of fixed assets is depreciated over the useful lives of the assets using the following rates:

Tents and Equipment, Office Equipment	25% pa Reducing Balance
Property	2% pa Straight Line

Full depreciation is charged in the year of acquisition and none in the year of disposal.

(b) Stocks are valued by the charity at the lower of cost and net realisable value.

**2 INCOMES FROM:**

	Undesignated Funds £	Designated Funds £	2023 Total £	2022 Total £
<b>2a Donations and legacies</b>				
Grants			0	0
Trust Income: WA Handley Charitable Trust	1750		1750	1750
Other donations	283		283	163
Gift Aid	97		97	
	2130		2130	1913
<b>2b Other charitable activity income</b>				
Agency sales	13736		13736	14089
Rental income	0		0	50
Training income	520		520	520
Other	460		460	5
	14716		14716	14664
<b>2c Income from investments</b>				
Interest Income	716		716	7
	716		716	7
<b>2d Income from charitable activities</b>				
Subscriptions	9820		9915	9915
Activities	2378		2378	-1446
	12198		12198	8469

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**2 INCOME FROM (cont):**

	Undesignated Funds	Designated Funds	2023 Total	2022 Total
e Other income	0			
Sundry income			0	0
	0		0	0
<b>Total Income</b>	<b>29760</b>		<b>21660</b>	<b>25053</b>

**3 EXPENDITURE ON:**

	Undesignated Funds £	Designated Funds £	2023 Total £	2022 Total £
<b>3a Charitable activities</b>				
Activities	3103		3103	140
Training costs	728		728	400
Travel, refreshments	631		631	103
Venue hire	590		590	100
Badges, recognition costs	207		207	2606
Water, gas, electricity	1541		1541	1096
Repairs, renewals	1054		1054	802
Printing, stationery, office costs, projector	247		247	0
Postage, telephone	1168		1168	929
Marketing, PR	0		0	32
Subscriptions paid	602		602	375
Grants, gifts, donations	651		651	-250
Insurance	1882		1882	1350
Licences, web costs	3074		3074	118
Staff costs	5449		5449	3983
Depreciation	4092		4092	4434
Sundries	0		0	0
Legal	95		95	95
Corrections	164		164	0
Returned Grants	8100		8100	0
	33378		33378	16313
<b>3b Raising funds</b>				
Cost of agency sales	12454		12454	12216
	12454		12454	12216
<b>Total expenditure</b>	<b>45832</b>		<b>45832</b>	<b>28529</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
(operating as Girlguiding Newcastle upon Tyne)

**REPORTS AND FINANCIAL STATEMENTS**  
For the year ended 31 July 2023

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**4 FIXED ASSETS**

	<b>Fixtures and Fittings £</b>	<b>Tents and Equipment £</b>	<b>Property £</b>	<b>TOTAL £</b>
<b>COST</b>				
As of 1 August 2022	2645	0	195266	<b>197911</b>
Additions			-	
As of 31 July 2023	<u>2645</u>	<u>0</u>	<u>195266</u>	<u><b>197911</b></u>
<b>DEPRECIATION</b>				
As of 1 August 2022	1898	0	55547	<b>57445</b>
Charge for the Year	187	0	3905	<b>4092</b>
As of 31 July 2023	<u>2085</u>	<u>0</u>	<u>59452</u>	<u><b>61537</b></u>
<b>NET BOOK VALUE</b>				
As of 31 July 2023	<u>560</u>	<u>0</u>	<u>135814</u>	<u><b>136374</b></u>
As of 31 July 2022	<u>747</u>	<u>0</u>	<u>139719</u>	<u><b>140466</b></u>

**5 LIQUID FUNDS**

	<b>31 July 2023 £</b>	<b>31 July 2022 £</b>
NatWest Current Account	63884	79670
NatWest Deposit Account	10157	10077
Floats and Cash in Hand	631	182
	<u><b>74672</b></u>	<u><b>89929</b></u>

**6 INVESTMENTS**

	<b>31 July 2023 £</b>	<b>31 July 2022 £</b>
Natwest 95 Day Liquid Manager	<b>35105</b>	
Scout Association (SA closed its acc)	<u><b>0</b></u>	<u><b>31597</b></u>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**

**For the year ended 31 July 2023**

The investment can be withdrawn on 7 days' notice.

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**7 CREDITORS**

	<b>31 July 2023</b>	<b>31 July 2022</b>
	£	£
Creditors	167	181
	<u>167</u>	<u>181</u>

**8 PROVISION FOR LIABILITIES**

	<b>31 July 2023</b>	<b>31 July 2022</b>
	£	£
Provision for future maintenance	4482	4482
	<u>4482</u>	<u>4482</u>

**9 AGENCY SALES**

	<b>Year ended 31 July 2023</b>		<b>Year ended 31 July 2022</b>	
	£	£	£	£
Sales		13736		14089
less: Cost of Sales				
Opening Stock	7617		8252	
Purchases	12194		11565	
Closing Stock	<u>7358</u>		<u>7617</u>	
Cost of sales		(12453)		(12216)
<b>PROFIT FOR THE YEAR</b>		<u><b>1238</b></u>		<u><b>1873</b></u>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**10 TRUSTEE EXPENSES**

	<b>31 July 2023</b>	<b>31 July 2022</b>
Number of Trustees who were paid expenses	3	1
	<b>£</b>	<b>£</b>
Travel expenses	<b>230</b>	<b>103</b>

**11 DONATIONS**

The following donations have been received during the period:

	<b>31 July 2023</b>	<b>31 July 2022</b>
Sundries	186	0
	<b>186</b>	<b>0</b>

**12 SUMMARY OF FUND MOVEMENTS**

	<b>Undesignated Funds £</b>	<b>Designated Funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Opening Balance	264946		<b>264946</b>	268422
Income	21660		21660	25053
Expenditure in SoFA	37732		37732	28529
<b>Closing Balance</b>	<b>248874</b>		<b>248874</b>	<b>264946</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
Subscription fees	9820	9915
Bank deposit interest	716	7
Trust income	1750	1750
Gross agency sales	13736	14089
Training Income	520	520
Rent	0	26
Sundry donations	283	163
Grant	-8100	0
Other Income	460	5
Activities	2378	-1446
Gift aid	97	-
<b>TOTAL INCOMING RESOURCES</b>	<b>21660</b>	<b>25053</b>
<b>RESOURCES EXPENDED</b>		
County events/Charitable Activities	3103	140
Training expenses	728	400
Cost of sales	12454	12216
Rates Water and Waste	383	162
Heating & lighting	1158	934
Maintenance	0	0
Repairs & renewals	1054	802
Telephone & postage	1168	929
Printing & stationery	247	0
Licences/website	3074	118
Travel & personal expenses	454	103
Refreshments	177	0
Insurance	1882	1350
Marketing & PR	0	32
Subscriptions	602	375
Depreciation	4092	4434
Grants, gifts and donations	651	-250
Sundries	0	0
Legal	95	95
Corrections	0	0
Badges – cost of recognition	207	2605
Venue & Equipment hire	590	100
Wages	5449	3983
Cleaning	0	0
Correction	164	0
<b>TOTAL RESOURCES EXPENDED</b>	<b>37732</b>	<b>28693</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	<b>-16072</b>	<b>-3640</b>
<b>Accumulated Fund balances brought forward</b>	<b>264946</b>	<b>268422</b>
<b>Accumulated Fund balances carried forward</b>	<b>248874</b>	<b>264946</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2023**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1058859

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# Accounts

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**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**Year months ended 31 JULY 2022**

**REGISTERED CHARITY NO: 1058859**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
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**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**CONTENTS**

	<b>Page No</b>
STATUTORY AND LEGAL INFORMATION	3
REPORT OF THE TRUSTEES	4 - 6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10 – 14
DETAILED INCOME AND EXPENDITURE ACCOUNT (not part of the Financial Statements)	15

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
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**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2022**

**STATUTORY AND LEGAL INFORMATION**

**LEGAL STATUS**

The Association is a registered charity with the charity number 1058859.

**THE TRUSTEES**

The Trustees who served the charity during the period were as follows:

Mrs Fiona H Wyatt	County Commissioner (until 31/08/2021)
Mrs M Dixon	Division Commissioner (until 31/08/2021)
Ms J Nairn	Division Commissioner (until 31/08/2021)
Miss Helen Thompson	County Commissioner (from 01/09/21)
Miss Catherine Marsh	County Commissioner (from 01/09/21)
Miss Natalie Price	County Commissioner (from 01/09/21)
Mrs L Harbottle	Division Commissioner
Mrs J Edusei	Division Commissioner
Mrs Evelyn Price	County Treasurer
Mrs Cath Dixon	Division Commissioner

**REGISTERED OFFICE**

6 Tyne View  
Lemington  
Newcastle upon Tyne  
NE15 8DE

**INDEPENDENT EXAMINER**

Mr George Clark  
7 Teesdale Gardens  
High Heaton  
Newcastle upon Tyne  
NE7 7RB

**BANKERS**

National Westminster Bank Plc  
16 Northumberland Street  
Newcastle upon Tyne  
NE1 7EJ

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
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**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2022**

**REPORT OF THE TRUSTEES**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2022.

**INTRODUCTION**

The financial statements set out the aims, objectives and financial performance of the charity over the past twelve months.

**ORGANISATION**

The charity is a member of The Guide Association, incorporated under a Royal Charter.

**OBJECTIVES OF CHARITY**

The objectives of Newcastle upon Tyne County Guide Association are to develop, promote and advance Guiding in Newcastle upon Tyne, in line with the Guide Association's Statement of Purpose. As part of a world-wide movement, guiding enables girls and young women to develop their potential and to make a difference to the world. Its aim is to help girls and young women develop emotionally, mentally, physically, and spiritually so they can make a positive contribution to their community and the wider world. A distinctive, stimulating, and enjoyable programme of activities is delivered by trained volunteer leaders.

**CONSTITUTION OF THE CHARITY AND NATURE OF THE GOVERNING DOCUMENT**

The governing document of the Newcastle upon Tyne County Guide Association is the "County Constitution" dated 10 November 2019 and approved by Northeast England Guide Association. The ultimate responsibility for the management of the County is vested in the Executive Committee.

**FINANCIAL CONTROLS**

The charity has a treasurer who prepares the financial statements. Expenditure has to be authorised and cheques require signing by two signatories; all expenditure has to be supported with an invoice or a receipt.

**INVESTMENT POWERS AND RESTRICTIONS**

The charity is responsible for its own investments and there are no restrictions on how or where it invests.

**REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

A sub-committee with an approved constitution and known as Tyne View Management Group continues to manage the property at 6 Tyne View.

# **NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION (operating as Girlguiding Newcastle upon Tyne)**

## **REPORTS AND FINANCIAL STATEMENTS**

**For the year ended 31 July 2022**

### **REPORT OF THE TRUSTEES (cont)**

#### **REVIEW OF FINANCIAL PERFORMANCE**

During the year, the charity generated a loss of £3476 (2021: loss of £6893). This comprised a profit on other charitable activities through the shop of £1873 (2021: £1383 profit) and a loss on other trading activities of £3476 (2021: loss of £6893). At the end of the financial year, the charity's reserves, all of which are unrestricted, amounted to £264946 (2021 £268422). The Trustees consider the financial performance for the year and the position as of 31 July 2022 to be satisfactory.

#### **STATEMENT OF PUBLIC BENEFIT**

Newcastle upon Tyne County Guide Association 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 the previous year can be found in its latest Annual Report. The Trustees confirm that they have read and considered the guidance of the Charity Commission in relation to public benefit. The County 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, organising activities principally for the benefit of those branches and also promoting more broadly the charitable objectives of Girlguiding for the benefit of girls and young women.

#### **METHODS FOR RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES**

The Trustees are mainly members of the Guide movement and will have been trained by the County's regular and ongoing training programmes. Other persons with special skills may also be appointed.

#### **THE TRUSTEES**

The Trustees who served the charity during the period were as set out on page 3.

#### **RESPONSIBILITIES OF THE TRUSTEES**

The Charities Act requires the Trustees to prepare financial statements for each financial year of the charity at the end of the year and of the surplus or deficit for the year then ended

In preparing those financial statements the Trustees are required to select suitable accounting policies, as described on page 8 and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable 2008 Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**For the year ended 31 July 2022**

**REPORT OF THE TRUSTEES (cont)**

**POLICY ON RESERVES**

The Executive Committee continues to maintain reserves in accordance with the approved policy on reserves. Factors taken into account include the need to hold sufficient reserves to cover administration costs. Also taken into account is the refurbishment and ongoing maintenance of the County Headquarters.

Unrestricted funds are needed:

- (a) to provide funds which can be designated to specific Guiding events to enable those events to be undertaken at short notice
- (b) to cover administration and support costs without which Guiding in Newcastle upon Tyne could not function at a County level.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (a) to avoid the necessity of realising fixed assets held for the Association's use
- (b) to cover one year's administration and support costs
- (c) to provide for unexpected major capital expenditure up to £10,000

General reserves are currently in line with the stated policy. The level of reserves is monitored and reviewed by the trustees twice a year.

**Signed by Order of the Trustees**



**COUNTY TREASURER**

**Evelyn Price**

**Approved by the Trustees on 11 October 2022**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

Report to the trustees of Newcastle Upon Tyne County Guide Association on the Accounts for the year ended 31<sup>st</sup> July 2022.

### Responsibility of the Independent Examiner

I have examined the accounts as prepared by the County Treasurer. Under section 144 of the Charities Act 2011 (The Charities Act), your Association only requires an independent examination and not a full audit of the accounts.

It is my responsibility to

- Examine the accounts;
- Follow the procedures laid down in the general directions given by the Charity Commission under section 145(b) of the Charities Act; and
- To state whether particular matters have come to my attention

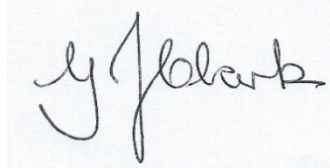
### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Club 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 County Treasurer concerning such matters.

### Independent Examiner's Statement

I have carried out a detailed examination of all records kept by the Association and in my opinion the accounts prepared reflect a true and fair view of the transactions for the year being reported. The balance in the Bank Account is accurate and reflects the balances available to the Association

I have no matters I wish to bring to the attention of the Trustees regarding the accuracy or preparation of the accounts.



Signed:

Name: Mr George Clark     FCPFA

Fellow of the Chartered Institute of Public Finance and Accountancy

Address:     7 Teesdale Gardens High Heaton Newcastle upon Tyne NE7 7RB

Date:     14<sup>th</sup> October 2022

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	Note	Undesignated Funds £	Designated Funds £	2022 Total £	2021 Total £
<b>INCOME FROM:</b>					
Donations and legacies	2a	1913		1913	1787
Other charitable activities	2b	14664		14664	5159
Investments	2c	7		7	54
Charitable activities	2d	8469		8469	-5427
Other income	2e	0		0	0
		25053		25053	<b>1573</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	3a	16313		16313	3750
Trading costs	3b	12216		12216	4716
		28529		28529	<b>8466</b>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>				-3476	<b>-6893</b>
Transfers between funds				0	0
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>				-3476	<b>-6893</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>				268422	<b>275315</b>
<b>Net movement in funds in year</b>				-3476	<b>-6893</b>
<b>Total funds carried forward</b>				264946	<b>268422</b>

All activities relate to Unrestricted or Designated Funds; there are no Restricted Funds.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**BALANCE SHEET AS AT 31 JULY 2022**

	Note	31 July 2022		31 July 2021	
		£	£	£	£
<b>FIXED ASSETS</b>	4	140466		144901	
<b>CURRENT ASSETS</b>					
Stocks	9	7617		8252	
Debtors		0		78	
Liquid funds	5	89929		88261	
Investments	6	31597		31577	
		<hr/>		<hr/>	
		129143		128168	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	(181)		(165)	
<b>NET CURRENT ASSETS</b>		128962		128003	
Provision for future maintenance	8		(4482)		(4482)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>264946</b>		<b>268422</b>
<b>FUNDS EMPLOYED</b>					
Undesignated funds	12		264946		268422
Designated funds	12				
<b>Total Funds Employed</b>			<b>264946</b>		<b>268422</b>

**SIGNED ON BEHALF OF THE TRUSTEES**

**COUNTY TREASURER**



**Evelyn Price**

**11 October 2022**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES**

(a) The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards including the Financial Reporting Standard 102 (FRS102) as applicable to Charities (effective January 2016) comprising the Statement of Recommended Practice Accounting and Reporting by Charities (“SORP 2015”).

(b) The cost of fixed assets is depreciated over the useful lives of the assets using the following rates:

Tents and Equipment, Office Equipment	25% pa Reducing Balance
Property	2% pa Straight Line

Full depreciation is charged in the year of acquisition and none in the year of disposal.

(b) Stocks are valued by the charity at the lower of cost and net realisable value.

**2 INCOMES FROM:**

	Undesignated Funds £	Designated Funds £	2022 Total £	2021 Total £
<b>2a Donations and legacies</b>				
Grants	0		0	0
Trust Income: WA Handley Charitable Trust	1750		1750	1750
Other donations	163		163	37
	1913		1913	1787
<b>2b Other charitable activity income</b>				
Agency sales	14089		14089	4823
Rental income	50		50	26
Training income	520		520	310
Other	5		5	0
	14664		14664	5159
<b>2c Income from investments</b>				
Interest Income			7	54
			7	54
<b>2d Income from charitable activities</b>				
Subscriptions	9915		9915	8822
Activities	-1446		-1446	-14246
	8469		8469	-5427

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**2 INCOME FROM (cont):**

	Undesignated Funds	Designated Funds	2022 Total	2021 Total
<b>2e Other income</b>				
Sundry income			0	0
			0	0
<b>Total Income</b>			<b>25053</b>	<b>1573</b>

**3 EXPENDITURE ON:**

	Undesignated Funds £	Designated Funds £	2022 Total £	2021 Total £
<b>3a Charitable activities</b>				
Activities	140		140	-12083
Training costs	400		400	222
Travel, refreshments	103		103	0
Venue hire	100		100	0
Badges, recognition costs	2606		2606	340
Water, gas, electricity	1096		1096	842
Repairs, renewals	802		802	812
Printing, stationery, office costs, projector	0		0	199
Postage, telephone	929		929	582
Marketing, PR	32		32	0
Subscriptions paid	375		375	384
Grants, gifts, donations	-250		-250	75
Insurance	1350		1350	1311
Licences, web costs	118		118	55
Staff costs	3983		3983	5507
Depreciation	4434		4434	4331
Sundries	0		0	0
Legal	95		95	35
Corrections	0		0	1038
Cleaning	0		0	100
	16313		16313	3750
<b>3b Raising funds</b>				
Cost of agency sales	12216		12216	4716
	12216		12216	4716
<b>Total expenditure</b>	<b>28529</b>		<b>28529</b>	<b>8466</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
(operating as Girlguiding Newcastle upon Tyne)

**REPORTS AND FINANCIAL STATEMENTS**  
For the year ended 31 July 2022

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**4 FIXED ASSETS**

	<b>Fixtures and Fittings £</b>	<b>Tents and Equipment £</b>	<b>Property £</b>	<b>TOTAL £</b>
<b>COST</b>				
As of 1 August 2021	2645	0	195266	<b>197911</b>
Additions			-	
As of 31 July 2022,	<u>2645</u>	<u>0</u>	<u>195266</u>	<u><b>197911</b></u>
<b>DEPRECIATION</b>				
As of 1 August 2021,	1369	0	51641	<b>53010</b>
Charge for the Year	529	0	3906	<b>4335</b>
As of 31 July 2022,	<u>1898</u>	<u>0</u>	<u>55547</u>	<u><b>57445</b></u>
<b>NET BOOK VALUE</b>				
As of 31 July 2022,	<u>747</u>	<u>0</u>	<u>139719</u>	<u><b>140466</b></u>
As of 31 July 2021,	<u>1276</u>	<u>0</u>	<u>143625</u>	<u><b>144901</b></u>

**5 LIQUID FUNDS**

	<b>31 July 2022 £</b>	<b>31 July 2021 £</b>
NatWest Current Account	79670	78853
NatWest Deposit Account	10077	10073
Floats and Cash in Hand	182	335
	<u>89929</u>	<u><b>88261</b></u>

**6 INVESTMENTS**

	<b>31 July 2022 £</b>	<b>31 July 2021 £</b>
The Scout Association	<u>31597</u>	<u><b>31577</b></u>

The Scout Association is an organisation with similar aims and objectives.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**For the year ended 31 July 2022**

The investment can be withdrawn on 7 days' notice.

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**7 CREDITORS**

	<b>31 July 2022</b>	<b>31 July 2021</b>
	£	£
Creditors	181	165
	<u>181</u>	<u>165</u>

**8 PROVISION FOR LIABILITIES**

	<b>31 July 2022</b>	<b>31 July 2021</b>
	£	£
Provision for future maintenance	4482	4482
	<u>4482</u>	<u>4482</u>

**9 AGENCY SALES**

	<b>Year ended 31 July 2022</b>		<b>Year ended 31 July 2021</b>	
	£	£	£	£
Sales		14089		4823
less: Cost of Sales				
Opening Stock	8252		9742	
Purchases	11581		4716	
Closing Stock	<u>7617</u>		<u>8252</u>	
Cost of sales		(12216)		(6206)
<b>PROFIT FOR THE YEAR</b>		<u><b>1873</b></u>		<u><b>1383</b></u>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**10 TRUSTEE EXPENSES**

	<b>31 July 2022</b>	<b>31 July 2021</b>
Number of Trustees who were paid expenses	1	0
	<b>£</b>	<b>£</b>
Travel expenses	<b>103</b>	<b>0</b>

**11 DONATIONS**

The following donations have been received during the period:

	<b>31 July 2022</b>	<b>31 July 2021</b>
Sundries	0	37
	<b>0</b>	<b>37</b>

**12 SUMMARY OF FUND MOVEMENTS**

	<b>Undesignated Funds £</b>	<b>Designated Funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Opening Balance	268422		<b>268422</b>	275315
Income	25053		25053	1573
Expenditure in SoFA	28529		28529	8466
<b>Closing Balance</b>	<b>264946</b>		<b>264946</b>	<b>268422</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2022**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
Subscription fees	9915	8822
Bank deposit interest	7	54
Trust income	1750	1750
Gross agency sales	14089	4823
Training Income	520	310
Rent	50	26
Sundry donations	163	0
Grant	0	0
Other Income	5	37
Activities	-1446	-14249
<b>TOTAL INCOMING RESOURCES</b>	<b>25053</b>	<b>1573</b>
<b>RESOURCES EXPENDED</b>		
County events/Charitable Activities	140	-12083
Training expenses	400	222
Cost of sales	12216	4716
Rates	162	0
Heating & lighting	934	842
Maintenance	0	0
Repairs & renewals	802	812
Telephone & postage	929	582
Printing & stationery	0	199
Licences	118	55
Travel & personal expenses	103	0
Refreshments	0	0
Insurance	1350	1311
Marketing & PR	32	0
Subscriptions	375	384
Depreciation	4434	4331
Grants, gifts and donations	-250	75
Sundries	0	0
Legal	95	35
Corrections	0	1038
Badges	2605	340
Venue & Equipment hire	100	0
Wages	3983	5507
Cleaning	0	100
<b>TOTAL RESOURCES EXPENDED</b>	<b>28529</b>	<b>8466</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	<b>-3476</b>	<b>-6893</b>
<b>Accumulated Fund balances brought forward</b>	<b>268422</b>	<b>275315</b>
<b>Accumulated Fund balances carried forward</b>	<b>264946</b>	<b>268422</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1058859

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# Accounts

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**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**

**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**Year months ended 31 JULY 2020**

**REGISTERED CHARITY NO: 1058859**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**CONTENTS**

	<b>Page No</b>
STATUTORY AND LEGAL INFORMATION	3
REPORT OF THE TRUSTEES	4 - 6
INDEPENDENT EXAMINER'S REPORT	7
STATEMENT OF FINANCIAL ACTIVITIES	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10 – 14
DETAILED INCOME AND EXPENDITURE ACCOUNT (not part of the Financial Statements)	15

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2020**

**STATUTORY AND LEGAL INFORMATION**

**LEGAL STATUS**

The Association is a registered charity with the charity number 1058859.

**THE TRUSTEES**

The Trustees who served the charity during the period were as follows:

Mrs Fiona H Wyatt	County Commissioner
Mrs M Wilson	Division Commissioner
Miss S Young	Division Commissioner
Mrs L Harbottle	Division Commissioner
Mrs M Dixon	Division Commissioner
Ms J Nairn	Division Commissioner
Mrs Evelyn Price	County Treasurer (from 4 Feb 2020)

**REGISTERED OFFICE**

6 Tyne View  
Lemington  
Newcastle upon Tyne  
NE15 8DE

**INDEPENDENT EXAMINER**

Mrs K Wightman  
2 Blencathra Way  
Blaydon  
Tyne and Wear  
NE21 6SW

**BANKERS**

National Westminster Bank Plc  
16 Northumberland Street  
Newcastle upon Tyne  
NE1 7EJ

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2020**

**REPORT OF THE TRUSTEES**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2020.

**INTRODUCTION**

The financial statements set out the aims, objectives and financial performance of the charity over the past twelve months.

**ORGANISATION**

The charity is a member of The Guide Association, incorporated under a Royal Charter.

**OBJECTIVES OF CHARITY**

The objectives of Newcastle upon Tyne County Guide Association are to develop, promote and advance Guiding in Newcastle upon Tyne, in line with the Guide Association's Statement of Purpose. As part of a world-wide movement, Guiding enables girls and young women to develop their potential and to make a difference to the world. Its aim is to help girls and young women develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world. A distinctive, stimulating and enjoyable programme of activities is delivered by trained volunteer leaders.

**CONSTITUTION OF THE CHARITY AND NATURE OF THE GOVERNING DOCUMENT**

The governing document of the Newcastle upon Tyne County Guide Association is the "County Constitution" dated 10 November 2019 and approved by North East England Guide Association. The ultimate responsibility for the management of the County is vested in the Executive Committee.

**FINANCIAL CONTROLS**

The charity has a treasurer who prepares the financial statements. Expenditure has to be authorised and cheques require signing by two signatories; all expenditure has to be supported with an invoice or a receipt.

**INVESTMENT POWERS AND RESTRICTIONS**

The charity is responsible for its own investments and there are no restrictions on how or where it invests.

**REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

During the year Newcastle upon Tyne County Guide Association continued to fulfil its objectives by organising events and activities around the County. The County also continued to provide grants to help fund international trips and to ensure no girls were disadvantaged by lack of funds. A sub-committee with an approved constitution and known as Tyne View Management Group continues to manage the property at 6 Tyne View.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2020**

**REPORT OF THE TRUSTEES (cont)**

**REVIEW OF FINANCIAL PERFORMANCE**

During the year, the charity generated a profit of £12002 (2019: deficit of £9762). This comprised a profit on trading activities through the shop of £2192 (2019: £2723 deficit) and a profit on other trading activities of £9811 (2019: deficit of £7039). At the end of the financial year, the charity's reserves, all of which are unrestricted, amounted to £275315 (2019: £263313.18). The Trustees consider the financial performance for the year and the position as at 31 July 2020 to be satisfactory.

**STATEMENT OF PUBLIC BENEFIT**

Newcastle upon Tyne County Guide Association 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 the previous year can be found in its latest Annual Report. The Trustees confirm that they have read and considered the guidance of the Charity Commission in relation to public benefit. The County 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, organising activities principally for the benefit of those branches and also promoting more broadly the charitable objectives of Girlguiding for the benefit of girls and young women.

**METHODS FOR RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES**

The Trustees are mainly members of the Guide movement and will have been trained by the County's regular and ongoing training programmes. Other persons with special skills may also be appointed.

**THE TRUSTEES**

The Trustees who served the charity during the period were as set out on page 3.

**RESPONSIBILITIES OF THE TRUSTEES**

The Charities Act requires the Trustees to prepare financial statements for each financial year of the charity at the end of the year and of the surplus or deficit for the year then ended

In preparing those financial statements the Trustees are required to select suitable accounting policies, as described on page 8 and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable 2008 Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**REPORT OF THE TRUSTEES (cont)**

**POLICY ON RESERVES**

The Executive Committee continues to maintain reserves in accordance with the approved policy on reserves. Factors taken into account include the need to hold sufficient reserves to cover administration costs. Also taken into account is the refurbishment and ongoing maintenance of the County Headquarters.

Unrestricted funds are needed:

- (a) to provide funds which can be designated to specific Guiding events to enable those events to be undertaken at short notice
- (b) to cover administration and support costs without which Guiding in Newcastle upon Tyne could not function at a County level.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (a) to avoid the necessity of realising fixed assets held for the Association's use
- (b) to cover one year's administration and support costs
- (c) to provide for unexpected major capital expenditure up to £10,000

General reserves are currently in line with the stated policy. The level of reserves is monitored and reviewed by the trustees twice a year.

**FUTURE PLANS**

Covid19 and the resultant public health concerns led to a suspension of face to face guiding activity from the end of March 2020; at the time of writing it is not clear when this will resume. Our volunteers and members face significant life challenges, and while we are committed to 'building back better' it is already clear that there will be significant changes and challenges over the next 12-18 months (and beyond). Girlguiding faces significant financial and operational challenges in the region and we anticipate that numbers of volunteers and young members will fall, with associated falls of income and decreased capacity to deliver the programme opportunities that are central to our operation. The county is developing a strategic approach to the financial risks, involving a review of all operational areas; at the same time we are looking ahead to the changes that will be needed to continue delivering relevant, exciting and challenging activities for our members. In the short term (12-24 months) reserves are sufficient to mitigate immediate risks, with careful management and control.

**Signed by Order of the Trustees**



**COUNTY TREASURER**



*County Commissioner*

**Approved by the Trustees on 6 April 2021**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION  
(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS  
For the year ended 31 July 2020**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of the Newcastle upon Tyne County Guide Association for the year ended 31 July 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed: 

Name: Kay Wightman

Relevant professional qualification or membership of professional bodies (if any):  
Institute of Financial Accountants

Address: 2 Blencathra Way, Blaydon, Tyne and Wear NE21 6SW

Date: 5 April 2021

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

	Note	Undesignated Funds £	Designated Funds £	2020 Total £	2019 Total £
<b>INCOME FROM:</b>					
Donations and legacies	2a	13500	126	<b>13626</b>	1795
Other trading activities	2b	16024		<b>16024</b>	23468
Investments	2c	224		<b>224</b>	206
Charitable activities	2d	31596		<b>31596</b>	14760
Other income	2e	808		<b>808</b>	0
		<b>62152</b>	<b>126</b>	<b>62278</b>	<b>40229</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	3a	36097	929	<b>37026</b>	25942
Trading costs	3b	13250		<b>13250</b>	24049
		<b>49347</b>	<b>929</b>	<b>50276</b>	<b>49991</b>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>				<b>12002</b>	<b>(9762)</b>
Transfers between funds				0	0
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>				<b>12002</b>	<b>(9762)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward				<b>263313</b>	<b>273075</b>
Net movement in funds in year				<b>12002</b>	<b>(9762)</b>
Total funds carried forward				<b>275315</b>	<b>263313</b>

All activities relate to Unrestricted or Designated Funds; there are no Restricted Funds.


**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
 (operating as Girlguiding Newcastle upon Tyne)

**REPORTS AND FINANCIAL STATEMENTS**  
 For the year ended 31 July 2020

**BALANCE SHEET AS AT 31 JULY 2020**

	Note	31 July 2020		31 July 2019	
		£	£	£	£
<b>FIXED ASSETS</b>	4		150270		153474
<b>CURRENT ASSETS</b>					
Stocks	9	9742		8770	
Debtors		14		0	
Liquid funds	5	88537		80398	
Investments	6	31503		31286	
			<u>129796</u>		<u>120454</u>
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	7	(269)		(815)	
<b>NET CURRENT ASSETS</b>			129527		119639
Provision for future maintenance	8		(4482)		(9,800)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>275315</b>		<b>263313</b>
<b>FUNDS EMPLOYED</b>					
Undesignated funds	12		249980		237175
Designated funds	12		25335		26138
<b>Total Funds Employed</b>			<b>275315</b>		<b>263313</b>

**SIGNED ON BEHALF OF THE TRUSTEES**

  
 Francis Hargrave

**COUNTY TREASURER**

*County Commissioner*

**06 April 2021**

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES**

(a) The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards including the Financial Reporting Standard 102 (FRS102) as applicable to Charities (effective January 2016) comprising the Statement of Recommended Practice Accounting and Reporting by Charities ("SORP 2015").

(b) The cost of fixed assets is depreciated over the useful lives of the assets using the following rates:-

Tents and Equipment, Office Equipment	25% pa Reducing Balance
Property	2% pa Straight Line

Full depreciation is charged in the year of acquisition and none in the year of disposal.

(b) Stocks are valued by the charity at the lower of cost and net realisable value.

**2 INCOME FROM:**

	Undesignated Funds £	Designated Funds £	2020 Total £	2019 Total £
<b>2a Donations and legacies</b>				
Grants	9922	126	<b>10048</b>	0
Trust Income: WA Handley Charitable Trust	1750		<b>1750</b>	1750
Other donations	1828		<b>1828</b>	45
	<hr/> 13500	<hr/> 126	<hr/> <b>13626</b>	<hr/> 1795
<b>2b Other trading income</b>				
Agency sales	15442		<b>15441</b>	21326
Rental income				45
Training income	582		<b>582</b>	2093
Other				4
	<hr/> 16024		<hr/> <b>16024</b>	<hr/> 23468
<b>2c Income from investments</b>				
Interest Income	224		<b>224</b>	206
	<hr/> 224		<hr/> <b>224</b>	<hr/> 206
<b>2d Income from charitable activities</b>				
Subscriptions	13772		<b>13772</b>	13741
Activities	17824		<b>17824</b>	1019
	<hr/> 31596		<hr/> <b>31596</b>	<hr/> 14760

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**2 INCOME FROM (cont):**

	Undesignated Funds	Designated Funds	2020 Total	2019 Total
<b>2e Other income</b>				
Sundry income	808		808	0
	808		808	0
<b>Total Income</b>	<b>62152</b>	<b>126</b>	<b>62278</b>	<b>40229</b>

**3 EXPENDITURE ON:**

	Undesignated Funds £	Designated Funds £	2020 Total £	2019 Total £
<b>3a Charitable activities</b>				
Activities	15612	648	16260	1691
Training costs	1176		1176	3257
Travel, refreshments	229		229	132
Venue hire	0		0	0
Badges, recognition costs	592		592	1815
Water, gas, electricity	792		792	1094
Repairs, renewals	1557		1557	1645
Printing, stationery, office costs, projector	409		409	298
Postage, telephone	988		988	812
Marketing, PR	0		0	2
Subscriptions paid	609		609	580
Grants, gifts, donations	440		440	1256
Insurance	1307		1307	1230
Licences, web costs	163		163	120
Staff costs	7639	281	7920	7891
Depreciation	4415		4415	4083
Sundries	35		35	36
Cleaning	134		134	0
	36097	929	37026	25942
<b>3b Raising funds</b>				
Cost of agency sales	13250		13250	24049
	13250		13250	24049
<b>Total expenditure</b>	<b>62152</b>	<b>126</b>	<b>62278</b>	<b>40229</b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**4 FIXED ASSETS**

	Fixtures and Fittings £	Tents and Equipment £	Property £	TOTAL £
<b>COST</b>				
As at 1 August 2019	979	7737	195266	<b>203982</b>
Additions	548	663	-	<b>1211</b>
As at 31 July 2020	<u>1527</u>	<u>8400</u>	<u>195266</u>	<b>204645</b>
<b>DEPRECIATION</b>				
As at 1 August 2019	932	5745	43831	<b>50508</b>
Charge for the Year	12	498	3905	<b>4415</b>
As at 31 July 2020	<u>944</u>	<u>6243</u>	<u>47736</u>	<b>54923</b>
<b>NET BOOK VALUE</b>				
As at 31 July 2020	<u>583</u>	<u>2157</u>	<u>147530</u>	<b>150270</b>
As at 31 July 2019	<u>47</u>	<u>486</u>	<u>151435</u>	<b>151968</b>

**5 LIQUID FUNDS**

	31 July 2020 £	31 July 2019 £
NatWest Current Account	78306	70244
NatWest Deposit Account	10072	10055
Floats and Cash in Hand	159	99
	<u><b>88537</b></u>	<u><b>80398</b></u>

**6 INVESTMENTS**

	31 July 2020 £	31 July 2019 £
The Scout Association	<u><b>31503</b></u>	<u><b>31286</b></u>

The Scout Association is an organisation with similar aims and objectives.

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**

**For the year ended 31 July 2020**

The investment can be withdrawn on 7 days notice.

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**7 CREDITORS**

	<b>31 July 2020 £</b>	<b>31 July 2019 £</b>
Creditors	269	815
	<b>269</b>	<b>815</b>

**8 PROVISION FOR LIABILITIES**

	<b>31 July 2020 £</b>	<b>31 July 2019 £</b>
Provision for future maintenance	4482	9,800
	<b>4482</b>	<b>9,800</b>

**9 AGENCY SALES**

	<b>Year ended 31 July 2020</b>		<b>Year ended 31 July 2019</b>	
	£	£	£	£
Sales		15442		21326
less: Cost of Sales				
Opening Stock	8770		10585	
Purchases	14222		22234	
Closing Stock	<u>(9742)</u>		<u>(8770)</u>	
Cost of sales		<u>(13250)</u>		<u>(24049)</u>
<b>PROFIT FOR THE YEAR</b>		<b><u>2192</u></b>		<b><u>(2723)</u></b>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**NOTES TO THE FINANCIAL STATEMENTS (cont)**

**10 TRUSTEE EXPENSES**

	<b>31 July 2020</b>	<b>31 July 2019</b>
Number of Trustees who were paid expenses	1	4
	£	£
Travel expenses	<u>184</u>	<u>389</u>

**11 DONATIONS**

The following donations have been received during the period:

	<b>31 July 2020</b>	<b>31 July 2019</b>
Sundries	1828	45
	<u>1828</u>	<u>45</u>

**12 SUMMARY OF FUND MOVEMENTS**

	<b>Undesignated Funds £</b>	<b>Designated Funds £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
Opening Balance	237175	26138	<b>263313</b>	273075
Income	62152	126	<b>62278</b>	40229
Expenditure in SoFA	(49347)	(929)	<b>(50276)</b>	(49991)
<b>Closing Balance</b>	<u><b>249980</b></u>	<u><b>25335</b></u>	<u><b>275315</b></u>	<u><b>263313</b></u>

**NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION**  
**(operating as Girlguiding Newcastle upon Tyne)**

**REPORTS AND FINANCIAL STATEMENTS**  
**For the year ended 31 July 2020**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
Subscription fees	13772	13741
Bank deposit interest	224	206
Trust income	1750	1750
Gross agency sales	15442	21326
Training Income	582	2093
Rent	0	45
Sundry donations	808	45
Grant	10048	0
Other income	1828	4
Activities	17824	1019
<b>TOTAL INCOMING RESOURCES</b>	<b>62278</b>	<b>40229</b>
<b>RESOURCES EXPENDED</b>		
County events/Charitable Activities	16260	1691
Training expenses	1176	3257
Cost of sales	13250	24049
Rates	330	357
Heating & lighting	462	737
Maintenance	-	-
Repairs & renewals	1557	1645
Telephone & postage	988	812
Printing & stationery	409	298
Licences	163	120
Travel & personal expenses	229	43
Refreshments	0	89
Insurance	1307	1230
Marketing & PR	0	2
Subscriptions	609	580
Depreciation	4415	4083
Grants, gifts and donations	440	1256
Sundries	35	36
Badges	592	1815
Venue & Equipment hire	0	-
Wages	7920	7891
Cleaning	134	0
<b>TOTAL RESOURCES EXPENDED</b>	<b>50276</b>	<b>49991</b>
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	<b>12002</b>	<b>(9762)</b>
<b>Accumulated Fund balances brought forward</b>	<b>263313</b>	<b>273075</b>
<b>Accumulated Fund balances carried forward</b>	<b>275315</b>	<b>263313</b>