

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
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REPORTS AND FINANCIAL STATEMENTS
For the year ended 31 July 2020

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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)

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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.

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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.

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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



Approved by the Trustees on 6 April 2021

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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
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

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

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

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BALANCE SHEET AS AT 31 JULY 2020

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

SIGNED ON BEHALF OF THE TRUSTEES



Frances Hargrave

COUNTY TREASURER

County Commissioner

06 April 2021

NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION
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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 £
2a Donations and legacies				
Grants	9922	126	10048	0
Trust Income: WA Handley Charitable Trust	1750		1750	1750
Other donations	1828		1828	45
	13500	126	13626	1795
2b Other trading income				
Agency sales	15442		15441	21326
Rental income				45
Training income	582		582	2093
Other				4
	16024		16024	23468
2c Income from investments				
Interest Income	224		224	206
	224		224	206
2d Income from charitable activities				
Subscriptions	13772		13772	13741
Activities	17824		17824	1019
	31596		31596	14760

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NOTES TO THE FINANCIAL STATEMENTS (cont)

2 INCOME FROM (cont):

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

3 EXPENDITURE ON:

	Undesignated Funds £	Designated Funds £	2020 Total £	2019 Total £
3a Charitable activities				
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
3b Raising funds				
Cost of agency sales	13250		13250	24049
	13250		13250	24049
Total expenditure			50276	49991

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NOTES TO THE FINANCIAL STATEMENTS (cont)

4 FIXED ASSETS

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

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>88537</u>	<u>80398</u>

6 INVESTMENTS

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

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

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The investment can be withdrawn on 7 days notice.

NOTES TO THE FINANCIAL STATEMENTS (cont)

7 CREDITORS

	31 July 2020 £	31 July 2019 £
Creditors	269	815
	269	815

8 PROVISION FOR LIABILITIES

	31 July 2020 £	31 July 2019 £
Provision for future maintenance	4482	9,800
	4482	9,800

9 AGENCY SALES

	Year ended 31 July 2020 £	Year ended 31 July 2019 £
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>
PROFIT FOR THE YEAR	<u>2192</u>	<u>(2723)</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont)

10 TRUSTEE EXPENSES

	31 July 2020	31 July 2019
Number of Trustees who were paid expenses	1	4
	£	£
Travel expenses	184	389

11 DONATIONS

The following donations have been received during the period:

	31 July 2020	31 July 2019
Sundries	1828	45
	1828	45

12 SUMMARY OF FUND MOVEMENTS

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

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DETAILED INCOME AND EXPENDITURE ACCOUNT

	2020	2019
	£	£
INCOMING RESOURCES		
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
TOTAL INCOMING RESOURCES	62278	40229
RESOURCES EXPENDED		
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
TOTAL RESOURCES EXPENDED	50276	49991
SURPLUS / (DEFICIT) FOR THE YEAR	12002	(9762)
Accumulated Fund balances brought forward	263313	273075
Accumulated Fund balances carried forward	275315	263313