

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
(operating as Girlguiding Newcastle upon Tyne)

REPORTS AND FINANCIAL STATEMENTS
For the year ended 31 July 2022

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

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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 (operating as Girlguiding Newcastle upon Tyne)

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.

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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.

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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.

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 31st 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

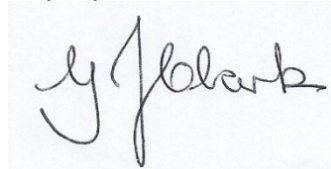
Basis of Independent Examiner's Report

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: 14th October 2022

NEWCASTLE UPON TYNE COUNTY GUIDE ASSOCIATION
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Note	Undesignated Funds £	Designated Funds £	2022 Total £	2021 Total £
INCOME FROM:					
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	1573
EXPENDITURE ON:					
Charitable activities	3a	16313		16313	3750
Trading costs	3b	12216		12216	4716
		28529		28529	8466
NET INCOME/(EXPENDITURE) FOR THE YEAR				-3476	-6893
Transfers between funds				0	0
NET MOVEMENT IN FUNDS FOR THE YEAR				-3476	-6893
RECONCILIATION OF FUNDS					
Total funds brought forward				268422	275315
Net movement in funds in year				-3476	-6893
Total funds carried forward				264946	268422

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

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BALANCE SHEET AS AT 31 JULY 2022

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

SIGNED ON BEHALF OF THE TRUSTEES

COUNTY TREASURER



Evelyn Price

11 October 2022

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 INCOMES FROM:

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

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NOTES TO THE FINANCIAL STATEMENTS (cont)

2 INCOME FROM (cont):

	Undesignated Funds	Designated Funds	2022 Total	2021 Total
2e Other income				
Sundry income			0	0
			0	0
Total Income			25053	1573

3 EXPENDITURE ON:

	Undesignated Funds £	Designated Funds £	2022 Total £	2021 Total £
3a Charitable activities				
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
3b Raising funds				
Cost of agency sales	12216		12216	4716
	12216		12216	4716
Total expenditure	28529		28529	8466

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NOTES TO THE FINANCIAL STATEMENTS (cont)

4 FIXED ASSETS

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

5 LIQUID FUNDS

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

6 INVESTMENTS

	31 July 2022 £	31 July 2021 £
The Scout Association	<u>31597</u>	<u>31577</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 2022	31 July 2021
	£	£
Creditors	181	165
	181	165

8 PROVISION FOR LIABILITIES

	31 July 2022	31 July 2021
	£	£
Provision for future maintenance	4482	4482
	4482	4482

9 AGENCY SALES

	Year ended 31 July 2022	Year ended 31 July 2021
	£	£
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)
PROFIT FOR THE YEAR	<u>1873</u>	<u>1383</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont)

10 TRUSTEE EXPENSES

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

11 DONATIONS

The following donations have been received during the period:

	31 July 2022	31 July 2021
Sundries	0	37
	0	37

12 SUMMARY OF FUND MOVEMENTS

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

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DETAILED INCOME AND EXPENDITURE ACCOUNT

	2022	2021
	£	£
INCOMING RESOURCES		
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
TOTAL INCOMING RESOURCES	25053	1573
RESOURCES EXPENDED		
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
TOTAL RESOURCES EXPENDED	28529	8466
SURPLUS / (DEFICIT) FOR THE YEAR	-3476	-6893
Accumulated Fund balances brought forward	268422	275315
Accumulated Fund balances carried forward	264946	268422