

**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**

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

## **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.

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**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:

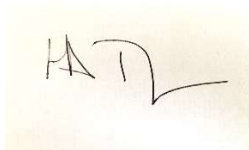
- (a) to provide funds which can be designated to specific Guiding events to enable those events to be undertaken at short notice
- (b) to cover administration and support costs without which Guiding in Newcastle upon Tyne could not function at a County level.

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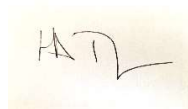
**REPORTS AND FINANCIAL STATEMENTS**  
For the year ended 31 July 2023

**BALANCE SHEET AS AT 31 JULY 2023**

	Note	31 July 2023		31 July 2022	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>4</b>	<b>136374</b>		<b>140466</b>	
<b>CURRENT ASSETS</b>					
Stocks	9	7357		7617	
Debtors		15		0	
Liquid funds	5	74672		89929	
Investments	6	35105		31597	
		<hr/>		<hr/>	
		117149		129143	
<b>CURRENT LIABILITIES</b>					
Creditors: Amounts falling due within one year	7		(167)		(181)
<b>NET CURRENT ASSETS</b>		116982		128962	
Provision for future maintenance	8		(4482)		(4482)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>248874</b>		<b>264946</b>
<b>FUNDS EMPLOYED</b>					
Undesignated funds	12		248874		264946
Designated funds	12				
<b>Total Funds Employed</b>			<b>248874</b>		<b>264946</b>

**SIGNED ON BEHALF OF THE TRUSTEES**

**COUNTY COMMISSIONER**



**Helen Thompson**

**11 October 2023**

**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

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

**2 INCOME FROM (cont):**

	Undesignated Funds	Designated Funds	2023 Total	2022 Total
<b>e Other income</b>	0			
Sundry income			0	0
	0		0	0
<b>Total Income</b>	29760		21660	<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>	45832		45832	<b>28529</b>

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**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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**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>
	<b>£</b>	<b>£</b>
Creditors	167	181
	<b>167</b>	<b>181</b>

**8 PROVISION FOR LIABILITIES**

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

**9 AGENCY SALES**

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

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

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