

Charity registration number: 1158911

Girlguiding - Derbyshire Chesterfield Area

Trustees' Report and Financial Statements

for the year ended 31 December 2022

Girlguiding - Derbyshire Chesterfield Area

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Girlguiding - Derbyshire Chesterfield Area

Trustees' Annual Report for the year ended 31 December 2022

The trustees present their report together with the financial statements of the charity and the independent examiner's report for the year ended 31 December 2022.

REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name	Girlguiding - Derbyshire Chesterfield Area
Charity Number	1158911
Charity Office	Guide Hall Headquarters Cross Street, Chesterfield Derbyshire S40 4SR
Trustees	Carole Angela Nightingale Area Commissioner Gill Ball Chair of Headquarters Committee Gill Baskerville Rebecca Jagus Claire McKinley Julie Oldale Patience Orwin (from 22.11.2021) Rebecca Randles Marlene Shaw Amanda Wing (from 19.01.2022)
Bankers	National Westminster Bank Plc PO BOX 13 5 Market Place Chesterfield S40 1TJ Lloyds Bank plc 30 Rose Hill Chesterfield S40 1LR
Independent Examiner	Peter Winter MA FCCA FCIE 20 Hallam Grange Road Fulwood Sheffield S10 4BJ

Girlguiding - Derbyshire Chesterfield Area

Trustees' Annual Report for the year ended 31 December 2022

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STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity was registered with the Charity Commission on 20 October 2014. The charity is a branch of the Guide Association (charity number 306016) and is governed by the Rules of the Guide Association. The Guide Association is a national charity incorporated by Royal Charter granted on 14 December 1922.

Charitable operations

Girlguiding - Derbyshire Chesterfield Area was registered to combine the operations of two organisations:

- Girlguiding - Derbyshire Chesterfield Area
- Guide Association - Chesterfield Headquarters (Charity Number: 1004942).

Girlguiding - Derbyshire Chesterfield Area took over all activities of these organisations on 1 January 2015 and all assets were transferred on that date. The charity had no activities prior to 1 January 2015.

Guide Association - Chesterfield Headquarters was removed from the charity register on 9 July 2015.

Trustee Recruitment and Appointment

The trustees named on page 1 have served during the period 1 January 2022 to the date of approval of this report, unless otherwise stated. New trustees are appointed in accordance with the constitution at the Annual General Meeting.

Trustee Induction and Training

New trustees undergo orientation to brief them on their legal obligations under charity law, the decision making process, the aims and objectives and recent financial performance of the charity.

Organisational Structure

The Charity has a board of trustees who meet regularly and are responsible for the strategic direction and policy of the Charity. The trustees are also responsible for the management and operational activities of the charity.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to mitigate exposure to major risks. Where appropriate, additional systems or procedures have been established to mitigate the risks faced by the charity. Risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure consistent delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Girlguiding - Derbyshire Chesterfield Area

Trustees' Annual Report for the year ended 31 December 2022

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OBJECTIVES AND ACTIVITIES

Aims and Objectives

Guiding in the United Kingdom has the following specific principles:

- Commitment to the ideals embodied in a Promise and Law;
- Membership that is open to all girls and women irrespective of faith, race, culture, nationality or any other circumstance, provided they are able to understand and willing to make the Promise;
- Membership which is voluntary;
- A particular method of working;
- Independence from any political organisation;
- Membership which is self-governing, with freedom to formulate its policy and put it into practice.

The charity aims to educate girls and young women and to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

Activities

The charity has a programme of activities offered to all its voluntary members incorporating the five key features that provide the basis of effective guiding, those being:

- 1 - Working together in small groups
- 2 - Decision making as individuals and groups
- 3 - A girl led balanced and varied programme
- 4 - Care for the individual member and their fulfilment
- 5 - A shared commitment to a common standard

Statement of Public Benefit

The charity 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 2022 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set. The trustees confirm that they have complied with their duties under section 17 of the Charities Act 2011.

FINANCIAL REVIEW

The Charity's income and expenditure during the year is set out in the Receipts and Payments Account on page 6. The charity generated a net surplus of £13,604 (2021: Deficit £4,930). The Charity received a grant of £2,667 from Chesterfield Borough Council under the Omicron Hospitality and Leisure Grant Scheme (OHLG).

Girlguiding - Derbyshire Chesterfield Area

Trustees' Annual Report for the year ended 31 December 2022

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Reserves policy

The trustees are required to ensure that free monies are available to meet any reasonable foreseeable contingency. The Charity aims to hold reserves to ensure that funds are available to cover twelve months' normal expenditure. At 31 December 2022 the charity had sufficient reserves to meet this requirement.

INDEPENDENT EXAMINER

Peter Winter MA FCCA FCIE was re-appointed independent examiner during the year under review.

APPROVAL

This report was approved by the trustees on 24 February 2023 and signed on their behalf by:

..... **Carole Angela Nightingale - Area Commissioner**

..... **Pat Presland - Area and HQ Treasurer**

Girlguiding - Derbyshire Chesterfield Area

Independent Examiner's report to the trustees of Girlguiding - Derbyshire Chesterfield Area

Respective responsibilities of trustees and examiner

I report to the trustees on my examination of the financial statements of the above charity ("the Trust") for the year ended 31 December 2022, which are set out on pages 6 to 10.

Responsibilities and basis of report:

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

Having satisfied myself that the accounts of the Trust are not required to be audited under Section 144 of Part 8 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Peter Winter MA FCCA FCIE
Chartered Certified Accountant

20 Hallam Grange Road
Fulwood
Sheffield
S10 4BJ

Date: 24 February 2023

Girlguiding - Derbyshire Chesterfield Area

Receipts and Payments Account for the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Receipts				
Lettings and hall hire	15,181	-	15,181	6,765
Census	34	-	34	123
Grant - OHLG	2,667	-	2,667	16,098
Donations and card sales	10,358	-	10,358	258
Bank Interest	107	-	107	5
Income Bonds	79	-	79	2
Dividends	57	-	57	56
Spitewater 2022	-	2,600	2,600	-
Gas - Refund of VAT and CCL	1,524		1,524	-
Total Receipts	<u>30,007</u>	<u>2,600</u>	<u>32,607</u>	<u>23,307</u>
Payments				
Leaders and volunteers' expenses	37	-	37	59
Rent, rates and waste disposal	1,323	-	1,323	1,038
Insurance	1,846	-	1,846	1,578
Light and heat	3,966	-	3,966	2,537
Cleaning services	5,186	-	5,186	3,600
Repairs and Renewals	1,697	-	1,697	17,440
Printing, Postage and Stationery	122	-	122	315
Leadership packs	5	-	5	-
Independent Examiner	475	-	475	495
Telephone	67	-	67	63
Area Day and Census fees	344	-	344	560
YL Qualifications/Awards/Presentations	150	-	150	109
Spitewater 2022	-	3,158	3,158	-
Event fees	27	-	27	443
International grants	600	-	600	-
Total Payments	<u>15,845</u>	<u>3,158</u>	<u>19,003</u>	<u>28,237</u>
Surplus/(Deficit) for the year	14,162	(558)	13,604	(4,930)
Cash funds at 1 January 2022	78,566	8,369	86,935	91,940
IE accrual adjustment	(20)	-	(20)	(75)
Cash funds at 31 December 2022	<u>92,708</u>	<u>7,811</u>	<u>100,519</u>	<u>86,935</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Girlguiding - Derbyshire Chesterfield Area

Statement of Assets and Liabilities as at 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Cash funds					
Current accounts		51,341		37,863	
Reserve account		49,178		49,072	
Cash in hand		<u>-</u>		<u>-</u>	
			100,519		86,935
Investments	6		11,230		11,230
Assets retained for the Charity's own use					
Property	7		400,000		400,000
			<u>511,749</u>		<u>498,165</u>
Liabilities					
Accruals - Independent Examiner's fee			(475)		(495)
			<u>511,274</u>		<u>497,670</u>

These accounts were approved by the trustees on 24 February 2023 and signed on their behalf by:

.....

Carole Angela Nightingale - Area Commissioner

.....

Pat Presland - Area and HQ Treasurer

The notes on pages 8 to 10 form an integral part of these financial statements.

Girlguiding - Derbyshire Chesterfield Area
Notes to the accounts
for the year ended 31 December 2022

1. Basis of Preparation

1.1 Basis of accounting

These receipts and payments accounts have been prepared on the basis of historical cost in accordance with: -

- a) The Charities Act 2011;
- b) Accounting standards generally do not apply to Receipts and Payments accounts. The accounts follow the recommended guidance issued by the Charity Commission in its booklet CC16: Receipts and Payments accounts.

2. Accounting policies

The principal accounting policies have been applied consistently throughout the period under review. The accounts include the results of all the charitable operations, which are continuing and described in the Trustees' Report.

2.1. Form of Financial Statements

Balances are split between unrestricted, designated and restricted funds held by the charity.

- a) Unrestricted 'general' funds
These are funds of the charity that are not subject to any restrictions regarding their use and are available for application of general purposes of the charity. Donations received by the charity are treated as unrestricted unless specifically earmarked for a particular restricted fund.
- b) Designated funds
These are unrestricted funds which are designated for a particular purpose by the trustees.
- c) Restricted funds
These are funds subject to specific conditions imposed by the donor or by the specific terms of a trust deed or other measure.

2.2. Income

- a) Income is recognised and included in the financial statements when received.
- b) Where income has related expenditure the incoming resources and related expenditure are reported gross.
- c) Donated services and assets are not included in the Receipts and Payments Account. Gifted assets are, however included in the Statement of Assets and Liabilities.

Girlguiding - Derbyshire Chesterfield Area
Notes to the accounts
for the year ended 31 December 2022

2.3. Expenditure

- a) Expenditure is recognised and included in the financial statements when paid.
- b) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance and constitutional matters.

2.4. Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Value added tax is not recoverable by the charity and as such is included in the expense to which it relates.

2.5. Investments

Current asset investments are stated at historical cost, or, where donated, their value at the date the gift was made to the charity.

3. Trustees' remuneration and related party transactions

- a) No remuneration was paid to any trustee for acting as a trustee or for any other purpose.
- b) Postages and other minor administrative expenses amounting to £36 (2021: £59) were reimbursed to trustees.
- c) No trustee or other person connected to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Repairs and Renewals

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Fire extinguisher maintenance	367	-	367	414
Electrical Installation Condition Report	672	-	672	-
Repairs to roof	-	-	-	15,871
Building Maintenance	658	-	658	1,155
	<u>1,697</u>	<u>-</u>	<u>1,697</u>	<u>17,440</u>

5. Fund transfer

The charity was formed and registered on 20 October 2014 with assets of £Nil.

On 1 January 2015, the former organisations, Guide Association - Chesterfield Headquarters (Charity No.1004942) and Girlguiding - Derbyshire Chesterfield Area, ceased operating and all assets and funds were transferred on that date.

Girlguiding - Derbyshire Chesterfield Area
Notes to the accounts
for the year ended 31 December 2022

6. Current asset investments

The investments relating to the Enid Howson Memorial Trust are held in trust by The Guide Association Trust Corporation. In accordance with the requirements of the Enid Howson Memorial Trust Declaration of Trust, the income from these investments is used for the upkeep of the Chesterfield Guide Headquarters.

The investments held in the NS & I accounts relate to amounts gifted to the former charity, Guide Association - Chesterfield Headquarters.

Investments are included in the Statement of Assets and Liabilities at their value on the date they were gifted to the charity.

	£
COIF: Enid Howson Memorial Trust (Charity No. 1015253)	1,230
NS & I - Income Bond: BF630700	6,000
NS & I - Income Bond: AT301100	4,000
	<u>11,230</u>

The market value of COIF investments is £1,914 at 31 December 2022 (2021: £2,168).

7. Property

This property relates to gifted premises known as the Chesterfield Guide Hall Headquarters situated at Cross Street, Chesterfield, Derbyshire S40 4SR. It is held in trust by The Guide Association Trust Corporation on behalf of the charity. The trustees of Girlguiding - Derbyshire Chesterfield Area confirm that they have formal responsibility for the maintenance and repair of this property and have jurisdiction over its use. In accordance with the Charity Commission's completion notes for Receipts and Payments Accounts, this property is included in the Statement of Assets and Liabilities at its current insurance value.

8. Restricted Funds

	Balance			2022
	Bfwd	Income	Expenditure	Total
		£	£	£
Fund for enhancement of Girlguiding for girls and leaders.				
Balance at 1 January 2022	8,369	-	-	8,369
Spitewinter 2022	<u>-</u>	<u>2,600</u>	<u>(3,158)</u>	<u>(558)</u>
Balance at 31 December 2022	<u>8,369</u>	<u>2,600</u>	<u>(3,158)</u>	<u>7,811</u>

The restricted fund at the beginning of the year relates to a donation received of £10,000 less expenditure relating both to Celebrate 2020 (at the Birmingham NEC) and the Area Day 2021.

Girlguiding - Derbyshire Chesterfield Area

The following pages do not form part of the statutory accounts.

Girlguiding - Derbyshire Chesterfield Area

Detailed Receipts and Payments Account for the year ended 31 December 2022

	Management Committee £	Activities £	Total £
Receipts			
Lettings and hall hire	15,175	6	15,181
Census	-	34	34
Grants re Spitewinter	2,667	-	2,667
Donations	10,358	-	10,358
Bank Interest	107	-	107
Income bonds	79	-	79
Dividends	57	-	57
Spitewinter Activity Day 2022	-	2,600	2,600
Gas - refund of VAT and CCL	1,524		1,524
Total receipts	29,967	2,640	32,607
Payments			
Travelling expenses	-	37	37
Rates and water	1,216	107	1,323
Insurance	1,846	-	1,846
Light and heat	3,966	-	3,966
Cleaning services	5,186	-	5,186
Repairs and renewals	1,530	167	1,697
Printing, postage and stationery	61	61	122
Leadership packs	-	5	5
Independent examiner	475	-	475
Telephone	67	-	67
Area Day and census fees	34	310	344
YL Qualifications/awards and presentations	-	150	150
Spitewinter Activity Day 2022	-	3,158	3,158
Event fees	-	27	27
International grants	-	600	600
Total payments	14,381	4,622	19,003
Excess of receipts / (payments) for the year	15,586	(1,982)	13,604
IE accrual adjustment	(20)	-	(20)
Cash funds at 1 January 2022	68,155	18,780	86,935
Cash funds at 31 December 2022	83,721	16,798	100,519