

Girlguiding Oxfordshire

Financial Statements and Annual
Report

For the Year ended 31 December 2021

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Girlguiding Oxfordshire Administrative Information as at 31st December 2021

REGISTRATION DETAILS Registered Charity 269199

GOVERNING DOCUMENT Girlguiding Oxfordshire is governed by its Constitution

TRUSTEE BOARD 2021

Position Name Dates (if not whole year)		
County Commissioner	Mrs Angela Peel	Ended 2 September 2021
County Commissioner	Mrs Sarah Cheetham	Started 2 September 2021
Assistant County Commissioner Chair of Advisers	Mrs Mary Brodey	Ended 17 September 2021
County Treasurer	Mr Paul Hyne	
Division Commissioner - Abingdon	Position Vacant	
Division Commissioner - Bullingdon	Position Vacant	
Division Commissioner - Cherwell	Miss Emily East	
Division Commissioner - Chiltern	Mrs Andrea Bain	
Division Commissioner - Otmoor	Helen Hayes	
Division Commissioner - Oxford City 1	Mandy Grime	
Division Commissioner - Oxford City 2	Mrs Carol Cox	Ended 26 September 2021
Division Commissioner - Oxford City 2	Caroline Thurston	Started 14 June 2021
Division Commissioner - Oxford City 2	Katy Fifield	Started 14 June 2021
Division Commissioner - Ridgeway	Mrs Sarah Cheetham	Ended 2 September 2021
Division Commissioner - Ridgeway	Position Vacant	
Division Commissioner - White Horse Vale	Sarah Macaulay	
Division Commissioner - White Horse Vale	Anne Lynn	
Division Commissioner - Windrush	Mrs Wendy Bayliss	
Division Commissioner - Windrush	Mrs Denise Parrott	
Division Commissioner - Wychwood	Mrs Alison Dunbar	
County Chair of Adult Support	Position Vacant	

OFFICE ADDRESS	2 Sugworth Lane Radley OX14 2HY	
BANKERS	Barclays Bank PLC Marcham Road, Abingdon	CAF Bank Ltd West Malling ME19 4JQ
INDEPENDENT EXAMINER	Ian Powell 7 Preston Crowmarsh Benson, Oxfordshire	

STRUCTURE, GOVERNANCE & MANAGEMENT:

The Guide Association Oxfordshire County, which also operates under the name Girlguiding Oxfordshire, is part of The Guide Association of the United Kingdom, which also operates as Girlguiding UK and is incorporated by Royal Charter dated 14th December 1922. The Guide Association Oxfordshire County is governed by an Executive Committee.

The Guide Association Oxfordshire County is an association consisting of over 6,000 full and affiliate members in 2019.

Trustees are appointed or re-appointed by the County Commissioner, following consultation with relevant Division Executive. Each trustee is appointed for term of 5 years.

New Trustees are appointed a mentor and follow the Girlguiding UK Commissioner Induction programme

Girlguiding Oxfordshire is organised into eleven geographical Divisions.

Trustees take into account the Girlguiding Anglia Register of Risk Assessments. These are used to identify and manage any major risks that may arise.

PRINCIPAL OBJECTIVES

The objectives of the Charity are:

1. Girlguiding Oxfordshire provides opportunities for girls and young women to develop into confident, tolerant and caring people who contribute positively to the community.

These opportunities are delivered and administered by the Adult leaders, all of whom are volunteers and willingly give their time.

2. A huge number of varied activities are provided to all the young members who follow the guiding programme at unit, district, division or County level. The emphasis is on teamwork, caring for the individual, and decision making.

Opportunities exist for the girls and young women to enjoy the out of doors, learn about being healthy, explore the expressive arts, learn about their own and other cultures and much more.

3. Grants are not awarded to non-guiding organisations.

Grants to enable girls and young women to travel both nationally and internationally may be awarded (up to 20% of total travel costs).

Training grants are available to all adult leaders to encourage and assist with their development and ability to run activities for the girls.

DEVELOPMENTS AND ACHIEVEMENTS DURING THE YEAR 2021

Girlguiding Oxfordshire is part of a worldwide movement providing experience and activities for girls from the age of 5 years old. The activities and adventures that girls experience through the programme help them to learn about themselves and gain the skills and confidence to realise their dreams. The specialist frameworks and practical guidance help leaders and volunteers to provide girls with a programme that supports their development and keeps them safe. This programme is developed through the five essentials of Guiding delivered by the many dedicated trained adult volunteers, over 1,100 currently in Oxfordshire, who willingly give their time to enable girls to enjoy Girlguiding activities.

The beginning of 2021 saw units meeting back online due to the continued Covid-19 pandemic but as restrictions were eased leaders worked hard to provide a safe environment for girls to meet in person once again. For many, this meant being creative with meeting venues and activities with lots of outdoor meetings and shared activities. We were able to offer grants to support units who had not been meeting during 2020 to reopen and rebuild.

We are committed to supporting our volunteers and during this year we have been able to build on our experiences in 2020. Much of our regular training will continue to use online platforms to offer more flexibility to our volunteers and focus funding on training and events that are better suited to an in-person environment. Our thanks and recognition event was sadly cancelled due to covid 19 restrictions and the sale of the venue, but we continued to surprise volunteers at more local events to present their awards, allowing young members to join us in thanking and celebrating their leaders. Our governance and trustee meetings were able to continue as a mixture of virtual and in person meetings, according to restrictions, weather conditions and availability.

In addition to the dedicated volunteers in Girlguiding Oxfordshire, we are very fortunate to have the continued support from the Trefoil Guild and 'Friends of Guiding'. The time that our volunteers all give to Girlguiding in our County amounts to thousands of hours.

As the year progressed, our residential house and campsite, Jubilee house began to be used once more. We had a regular external booking whilst the usual holidays and camps were restricted and were able to secure a second grant from the Government to help with the fixed costs of maintaining the site. In the autumn we were able to plant more trees, from the Woodland Trust, to replace some of the older ones that had to be removed at the beginning of the year.

As we look ahead to 2022, we will continue to learn and adapt our practice, offer support, engage, and retain our members as well as looking at growing our membership which has been affected by the Covid-19 pandemic.

Sarah Cheetham

County Commissioner, Girlguiding Oxfordshire

May 2022

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

Girlguiding Oxfordshire produces their accounts on a payments and receipts basis.

FINANCIAL REVIEW

The results of the year's operation are set out in the attached financial statements. The net increase in funds for the year is £26,798 (2020 - £28,960). The retained cash reserves at 31st December 2021 amount to £236,613 (2019 - £209,816).

The trustees have been aware of the need to comply with good practice guidelines issued by the Charity Commission on free reserves and Girlguiding Oxfordshire policy is included in the notes to the accounts.

Girlguiding Oxfordshire has been able to depend on the generosity of volunteers in giving their time over the past year. The Charity details under "Volunteers" below the estimated contributions that volunteers services have made to the organisation.

RESERVE POLICY

The Charity Commission requires charities to determine and explain their policy for free reserves. The charity holds sufficient liquid funds to enable it to function for the next twelve months uninterrupted even if there were a significant drop in income in 2021. The trustees are aware of their obligation to comply with the Charity Commission requirements and are confident planned expenditure in the New Year will be in line with expected funding. The Trustees have put measures in place to monitor the financial state of the organisation and is reflected in the prudent spend this year.

RISK MANAGEMENT

Potential Financial Risks are:

1. 33% (2020 41%) of operational income is from Census, the annual contribution made by all individual members. This may be affected by either decrease in membership or by financial hardship experienced by individual members.
2. Income may be affected by economic downturn (either by reduction in census subscription, bank interest, or reduction in donations made by individuals or other bodies).
3. Costs associated with properties (Jubilee House).

The risks above are managed by:

1. Monitoring of membership figures and of finances by Trustees/ Finance Committee to identify if increase is required. Membership figures monitored and efforts made by those involved with Public Relations to maintain current levels or increase membership.
2. Finance Committee and Treasurer monitor banking rates as well as current expenditure and income. Major financial decisions made by this group are agreed by the Trustees.
3. The costs associated with the properties are monitored and managed by the Properties Committee who report to the Trustees and are represented on the Finance Committee. Best value is considered when making purchases or using services. Girlguiding Oxfordshire holds a reserve specifically for their properties.

TANGIBLE FIXED ASSETS

The Charity has tangible fixed assets valuing approximately £321,461 (2020 £331,590). These items comprise mainly Jubilee House £319,367 and Fixtures & Fittings £2,094. All assets are recorded on a depreciated cost basis. The cost of Jubilee House is depreciated over 50 years, furniture and fittings over 10 years and computers over 4 years. A full list of the Charity's tangible fixed assets, including resource materials, is available on request.

FUNDS AVAILABLE

Operational income for the financial year in question was £68,810 (2020 £80,383), a reduction of £11,572 versus 2020 due to a substantial drop in activity due to the covid pandemic. Government covid related grants to the value of £16,573 were received during the year (2020 - £22,676).

This is based on income banked or recorded as being received before the end of the financial year. Income promised but not received is not included as this would not have been available to spend in this particular year. Girlguiding Oxfordshire produces their accounts on a payments and receipts basis.

VOLUNTEERS

The Charity depends on the contributions of volunteers to enable it to meet its objectives. Current estimated voluntary hours are:

- County Commissioner - average of 120 hours per month
- Treasurer - average 15 hours per month

The charity has 13 members on its Trustees board with a further 42 members serving in an advisory capacity on its Executive and associated Committees. Each of these individuals contributes up to 45 hours per month to the charity.

There are also over 1,330 volunteers over the age of 18 years supporting the work of the charity contributing their time; this will vary from 2 hours to more than 12 hours per week

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The trustees are responsible for preparing the trustees’ report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

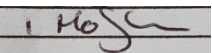
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 12th May 2022.

Signed on behalf of the Trustees:


..... (Trustee)


..... (Trustee)



CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

Charity Name
Girlguiding Oxfordshire

**On accounts for
the year ended**

31st December 2021

**Charity
no (if
any)**

269199

Set out on pages

(remember to include the page numbers of additional sheets)

**Responsibilities
and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2021**

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's
statement**

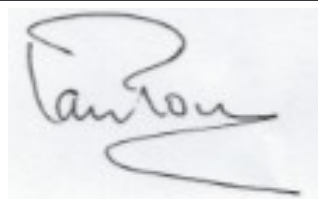
I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:



Date: April 2022

Name: Ian Powell

**Relevant
professional
qualification(s) or
body (if any):**

--

Address: 7 Preston Crowmarsh

Wallingford

OX10 6SL

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

It is not possible for me to determine with absolute certainty that all donations banked and accounted for is the same as was raised or donated.

	Name				Charity No.			
	Girlguiding Oxfordshire				269199			
	Receipts and payments accounts							CC16a
	For the period from	Period start date		To	Period end date			
		1st Jan 2021			31st December 2021			
Section A Receipts and payments								
	Unrestricted funds		Restricted funds		Endowment funds		Total funds	Last year
	to the nearest £		to the nearest £		to the nearest £		to the nearest £	to the nearest £
A1 Receipts								
Census	23,011						23,011	32,199
Trading activities	2,157						2,157	3,071
Property	4,526						4,526	3,470
Activity+event	6,676						6,676	15,818
Donations	10						10	100
Bank Interest	10						10	226
Other Income	32,420		-				32,420	25,500
Other Grant Income	-						-	-
Sub total (Gross income for AR)	68,810		-	-	-	-	68,810	80,383
A2 Asset and investment sales, (see table).								
	-						-	-
							-	
Sub total	-		-	-	-	-	-	-
Total receipts	68,810		-		-		68,810	80,383
A3 Payments								
Activity+event	8,379						8,379	11,954
Badges	3,471						3,471	3,727
Equipment	0						-	0
Training	0						-	0
Rent/hall hire	0						-	0
Insurance	1,829						1,829	1,811
Utilities/Maintenance	19,755						19,755	13,490
Postage/Print/Stationary	486						486	1,488
Telephone	606						606	503
Refreshments	0						-	0
Promotional	0						-	0
Travel	344						344	462
Census	1,004						1,004	3,028
Misc Expend	6,019						6,019	14,373
Gifts	119						119	588
Sub total	42,012		-	-	-	-	42,012	51,422
Guides Operational Sur	26,798	-	-	-	-	-	26,798	28,960
A4 Asset and investment purchases, (see table)								
amenity block/fixtures	-						-	-
							-	
Sub total	-		-	-	-	-	0	-
Total payments	42,012		-	-	-	-	42,012	64,022
of receipts/(payments)	26,798		-	-	-	-	26,798	15,237
Net items posted to Reserves							-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details		Unrestricted funds		Restricted funds		Endowment funds to nearest £
B1 Cash funds	Barclays current account		120,350		-		-
	Quest Camp bank account		4,636		-		
	CAF current account		3,536		-		
	COIF Deposit Fund		86,037		-		
	County Badge bank account		5,098		-		
	Friends of Girlguiding Oxfordshire bank account		16,956		-		
			-		-		-
			-		-		-
	Total cash funds		236,613		-		-
	(agree balances with receipts and payments account(s))		OK		OK		OK
			Unrestricted funds to nearest £		Restricted funds to nearest £		Endowment funds to nearest £
	Details						
B2 Other monetary assets			-		-		-
			-		-		-
			-		-		-
	Details		Fund to which asset belongs		Cost (optional)		Current value (optional)
B3 Investment assets							
	Details		Fund to which asset belongs		Cost (optional)		Current value (optional)
B4 Assets retained for the charity's own use	Jubilee House Property		Unrestricted		-		-
	Office Equipment		Unrestricted		-		-
	Jubilee House Fixtures & Fittings		Unrestricted		-		-
	County Badge Stock		Unrestricted		-		-
	County Shop Stock		Unrestricted				
	Jubilee House Badge Stock		Unrestricted				
	Total				-		-
			Fund to which liability relates		Amount due (optional)		When due (optional)
	Details						
B5 Liabilities					-		
					-		
Signed by one or two trustees on behalf of all	Signature		Print Name		Date of approval		

1. ACCOUNTING POLICIES

Basis of preparation of Financial Statements

The Financial statements are prepared under the historic cost convention and include the results of the Charity's operations, which are described in the Trustees Report as continuing operations. The accounts have been prepared in accordance with the Statements of Recommended Practice, Accounting for charities (Revised 2005), United Kingdom Accounting Standards and the Charity Act 2011.

The Charity has taken advantage of the exemption of Financial Reporting Standard No 1 from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

Incoming Resources

Revenue grants are credited to the Statement of receipts and payments on the date received, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period. Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted funds are donations and other incomes received or generated for the objects of the organisation without further purpose and are available for general funds

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for Particular purposes.

Resources Expended:

All expenditure is accounted for gross and when incurred.

2. DEPRECIATION

The Charity keeps a register of fixed assets. A depreciation policy was introduced in 2009 using a depreciated cost valuation for the Charity's fixed assets. The cost of Jubilee House is depreciated over 50 years, furniture and fittings over 10 years and computers over 4 years.

3. CONTINGENT LIABILITY

There are no contingent liabilities relating to this financial year or future years.