

Girlguiding Oxfordshire

Financial Statements and Annual Report

For the Year ended 31 December 2022

CONTENTS	Page
Administrative Information	1
Structure, Governance and Management. Principal Objectives	2
Developments and activities during 2021	3
Management Committee report	4 – 6
Independent Examiner's report	7
Statement of financial activities	8 – 9
Notes to the accounts	10

Girlguiding Oxfordshire

Administrative Information as at 31st December 2022

REGISTRATION DETAILS Registered Charity 269199

GOVERNING DOCUMENT Girlguiding Oxfordshire is governed by its Constitution

TRUSTEE BOARD 2022

Position Name Dates (if not whole year)		
County Commissioner	Mrs Sarah Cheetham	Started 2 September 2021
County Treasurer	Mr Paul Hyne	
Division Commissioner - Abingdon	Position Vacant	
Division Commissioner - Bullingdon	Helen Brockis	Started 13 September 2022
Division Commissioner - Cherwell	Emily East	Ended 10 October 2022
Division Commissioner – Cherwell	Lisa Cook	Started 10 October 2022
Division Commissioner - Chiltern	Andrea Bain	
Division Commissioner – Otmoor	Helen Hayes	
Division Commissioner – Oxford City 1	Mandy Grime	
Division Commissioner – Oxford City 2	Caroline Thurston	
Division Commissioner – Oxford City 2	Katy Fifield	
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	Ended 7 September 2022
Division Commissioner – Wychwood	Mrs Jane Digby	Started 7 September 2022
Chair of advisers	Position vacant	
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 2022

Girlguiding Oxfordshire is part of a worldwide movement providing experience and activities for girls from the age of 4 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 and become involved members of the wider world. 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.

2022 saw a gradual return to more typical activities for most units and we were able to hold some larger events for our members and their families as part of the Platinum Jubilee celebrations. Within individual units we saw more residential trips and some of the events which had been postponed due to the pandemic could finally go ahead. Our residential house and campsite, Jubilee House was used more throughout the year for holidays and activity days. We were able to award grants to units to support them as they rebuild their reserves and manage the increased costs.

We are committed to supporting our volunteers and in 2022 we were able to move more of our training events back to physical meetings. The new skills learned during 2020 and 2021 mean we will continue to offer more flexibility to our volunteers with a blend of online and in-person trainings. This year saw the return of our popular Spring outdoor training and we invested in our younger members with a session just for young leaders aged 14-18 years old. Our lead volunteers were celebrated and thanked with a special Jubilee afternoon tea in June and this was followed by a subsidised beacon event for all our members and their families in the evening. Over 400 people joined us to enjoy fires, crafts and singing before the beacon was lit.

We have also 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 continue as a mixture of virtual and in person meetings.

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 each week.

As we look ahead to 2023, we know that the safe, girl only space and the experiences we provide for our young members are needed more than ever. We will continue to look at how we learn from the last few years to ensure the best experience for our young members and volunteers.

Sarah Cheetham

County Commissioner, Girlguiding Oxfordshire

June 2023

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 31st DECEMBER 2022

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 £5,505 (2021 - £26,798). The retained cash reserves at 31st December 2022 amount to £242,118 (2021 - £236,613).

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 2022. 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. 56% (2021 33%) 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 £311,671 (2021 £321,461). These items comprise mainly Jubilee House £310,039 and Fixtures & Fittings £1,632. 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 £44,984 (2021 £68,810), a reduction of £32,826 versus 2021 due the continued drop in activity due to the covid pandemic and the lack of any government covid grants in the year (£16,573 received in 2021).

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 90 hours per month
- Treasurer - average 10 hours per month

The charity has 14 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).

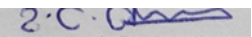
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

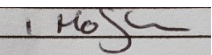
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the Charities (Accounts and Reports) Regulations 2008 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 29th June 2023

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 2022

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 / 2020

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:

June 2023

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.			CC16a
	Girlguiding Oxfordshire					269199			
	Receipts and payments accounts								
	For the period from	Period start date		To	Period end date				
		1st Jan 2022			31st December 2022				
Section A Receipts and payments									
	Unrestrict d 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	25,825						25,825		23,011
Trading activities	3,080						3,080		2,157
Property	7,316						7,316		4,526
Activity+event	1,517						1,517		6,676
Donations	10						10		10
Bank Interest	844						844		10
Other Income	6,392		-				6,392		32,420
Other Grant Income	-						-		-
Sub total (Gross income for AR)	44,984		-	-	-	-	44,984	-	68,810
A2 Asset and investment sales, (see table).									
	-						-		-
							-		
Sub total	-		-		-		-		-
Total receipts	44,984		-		-		44,984		68,810
A3 Payments									
Activity+event	3,196						3,196		8,379
Badges	2,437						2,437		3,471
Equipment	0						-		0
Training	0						-		0
Rent/hall hire	0						-		0
Insurance	1,842						1,842		1,829
Utilities/Maintenance	14,070						14,070		19,755
Postage/Print/Stationary	64						64		486
Telephone	897						897		606
Refreshments	0						-		0
Promotional	0						-		0
Travel	446						446		344
Census	2,005						2,005		1,004
Misc Expend	14,521						14,521		6,019
Gifts							-		119
Sub total	39,479		-		-		39,479		42,012
Guides Operational Surplus	5,505	-	-	-	-	-	5,505		26,798
A4 Asset and investment purchases, (see table)									
amenity block/fixtures	-						-		-
							-		
Sub total	-		-		-		0		-
Total payments	39,479		-		-		39,479		42,012
of receipts/(payments)	5,505		-		-		5,505		26,798
Net items posted to Reserves							-		-

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

Page | 11

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.