

Girlguiding Oxfordshire
Financial Statements and Annual Report
For the Year ended 31 December 2023

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Girlguiding Oxfordshire

Administrative Information as at 31st December 2023

REGISTRATION DETAILS Registered Charity 269199

GOVERNING DOCUMENT Girlguiding Oxfordshire is governed by its Constitution

TRUSTEE BOARD 2023

Position Name Dates (if not whole year)		
County Commissioner	Mrs Sarah Cheetham	
Assistant County Commissioner	Miss Carrie Francombe	Started 13 April 2023
County Treasurer	Mr Paul Hyne	Ended 6 October 2023
County Treasurer	Mrs Karen Cruddis	Started 12 June 2023
Division Commissioner – Abingdon	Mrs Carol Dunne	Started 21 August 2023
Division Commissioner – Abingdon	Miss Emily Fisher	Started 21 August 2023
Division Commissioner – Bullingdon	Helen Brockis	
Division Commissioner – Cherwell	Lisa O'Neill	
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 Jane Digby	
Chair of advisers	Position vacant	
County Chair of Adult Support	Position Vacant	

OFFICE ADDRESS

Jubilee House
Horton Road
Oxford
OX33 1AQ

BANKERS

Barclays Bank PLC
Marcham Road, Abingdon

CAF Bank Ltd
West Malling ME19 4JQ

INDEPENDENT EXAMINER

Ian Powell
7 Preston Crowmarsh
Wallingford
Oxfordshire
OX10 6SL

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 and operates in accordance with its constitution, which outlines its structure, responsibilities, and operational procedures.

The Guide Association Oxfordshire County is an association consisting of over 5,000 full and affiliate members in 2023.

Trustees are appointed or re-appointed by the County Commissioner, following consultation with relevant Division Executive. Each trustee is appointed for a 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, take an active role in their communities 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.

Grants are available to individuals and units for those who require additional support to fully take part in activities.

DEVELOPMENTS AND ACHIEVEMENTS DURING THE YEAR 2023

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. 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.

This year, our volunteers have continued to be busy organising adventures for our young members in their units, including some international opportunities for our older groups. Many also took part in larger organised events like our County Guide challenge. Our residential house and campsite, Jubilee House continues to be used throughout the year for holidays and activity days for all ages to enjoy.

In May, we held a celebration of our volunteers where over 100 of them enjoyed afternoon tea and the opportunity to meet old friends and new. This was also the perfect time to present awards, including for long service.

We are very fortunate to have a team of volunteer First Aid trainers in the county and between them they were able to offer courses around the county throughout the year. We also held 2 training days, in Spring and in the Autumn, where our volunteers could come together and share ideas while learning new skills to take back to their units. Our Young Leaders and Rangers, aged 14-18, as our future leaders, were offered bespoke sessions in all our training days.

As part of our commitment to ensuring all girls know they can do anything, this year we created a diversity and inclusion team. This team consists of volunteers with experience in various areas who are available to support leaders and offer advice or training. Advice sought this year has included topics around gender and sexuality, neurodiversity and mental health, as well as physical disabilities.

In the Autumn, our young people took a leading role in the annual St Frideswide service in Oxford city. Many individual units are also involved with their communities more locally, visiting care homes, litter picking and supporting community events. As a county, we are looking forward to getting involved with the OxTrail in support of Sobell House in 2024.

The latter half of 2023 has also seen us reflecting on our processes and we have begun to analyse and discuss changes to our management structure. We hope to include a more varied range of voices at all levels, including hearing from our young people, and we expect to finalise this early in 2024.

As we look ahead to next year, we know that the safe, girl-only space and the experiences we provide for our young members are needed more than ever to help all girls know they can do anything.

Sarah Cheetham

County Commissioner, Girlguiding Oxfordshire

September 2024

MANAGEMENT COMMITTEE REPORT FOR THE YEAR ENDED 31st DECEMBER 2023

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 decrease in funds for the year is £6,417 (2022 - increase £5,505). The retained cash reserves at 31st December 2023 amount to £233,662 (2022 - £242,118).

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 2024. The charity also holds sufficient funds to maintain the property and campsite which is of an age to require significant investment over the next few years. 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. 53% (2022 56%) 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 £303,560 (2022 £311,671). These items comprise mainly Jubilee House £300,710 and Fixtures & Fittings £2,850. 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 £40,859 (2022 £44,984).

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 80 hours per month
- Treasurer – average 10 hours per month

In 2023 the charity had 17 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 40 hours per month to the charity.

There are also over 1,100 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

Paid Administration

The Charity also pays for the services of an office administrator for 7 hours per week, to support volunteers in administrative duties.

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:

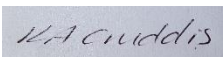
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 7 September 2024

Signed on behalf of the Trustees:

 (Trustee)

 (Trustee)



Section A

Independent Examiner's Report

Report to the trustees/
members of

Girlguiding Oxfordshire

On accounts for the year
ended

31 December 2023

Charity no
(if any)

269199

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

Responsibilities and
basis of report

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 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.

Signed:



Date:

1 October 2024

Name:

Ian Powell

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

Address:

7 Preston Crowmarsh

Wallingford

Oxfordshire, OX10 6SL

	Name					Charity No.		CC16a	
	Girlguiding Oxfordshire					269199			
	Receipts and payments accounts								
	For the period from	Period start date		To	Period end date				
1st Jan 2023		31st December 2023							
Section A Receipts and payments									
	Unrestrict ed 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	21,763						21,763		25,825
Trading activities	839						839		3,080
Property	8,144						8,144		7,316
Activity+event	1,214						1,214		1,517
Donations	495						495		10
Bank Interest	3,821						3,821		844
Other Income	1,250		-				1,250		6,392
Other Grant Income	3,334						3,334		-
Sub total(Gross income for AR)	40,859		-	-	-	-	40,859	-	44,984
A2 Asset and investment sales, (see table).									
	-						-		-
							-		
Sub total	-		-		-		-		-
Total receipts	40,859		-		-		40,859		44,984
A3 Payments									
Activity+event	3,221						3,221		3,196
Badges	3,762						3,762		2,437
Equipment							-		0
Training							-		0
Rent/hall hire							-		0
Insurance	2,034						2,034		1,842
Utilities/Maintenance	16,653						16,653		14,070
Postage/Print/Stationary	441						441		64
Telephone	979						979		897
Refreshments	527						527		0
Promotional	2,585						2,585		0
Travel	1,708						1,708		446
Census	2,488						2,488		2,005
Misc Expend	12,878						12,878		14,521
Gifts							-		
Sub total	47,276		-		-		47,276		39,478

Guides Operational Surplus	- 6,417	-	-	-	-	- 6,417	5,506
A4 Asset and investment purchases, (see table)							
Property improvements	2,039					-	-
						-	
<i>Sub total</i>	2,039	-				2,039	-
<i>Total payments</i>	49,316	-	-			49,316	39,478
<i>Net of receipts/(payments)</i>	- 8,457	-	-			- 8,457	5,506
<i>Net items posted to Reserves</i>						-	-
A5 Transfers between funds						-	
A6 Cash funds last year end	242,119					242,119	236,613
<i>Cash funds this year end</i>	233,662	-	-			233,662	242,119

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		104,647				-
	Quest Camp bank account		4,636				
	CAF current account		8,386				
	COIF Deposit Fund		90,684				
	County Badge bank account		6,124				
	Friends of Girlguiding Oxfordshire bank account		19,185				
						-	
			-				-
	<i>Total cash funds</i>		233,662		-		-
	(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				-		-
	Details		Fund to which liability relates		Amount due (optional)		When due (optional)
B5 Liabilities					-		
					-		
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name				Date of approval
	K.A. Cruddis		Karen Cruddis				7 Sep 2024
	SC		Sarah Cheetham				7 Sep 2024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2023

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 LIABILITIES

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