

CORNWALL GUIDE ASSOCIATION

England & Wales · Charity number 300365

Details

Other names	CORNWALL COUNTY GIRL GUIDES ASSOCIATION, GIRLGUIDING-CORNWALL
Status	Registered
Legal form	Other
Registered	1962-08-10
Register	View on the Charity Commission register

Contact

Address	Mar-Laree Sennen Cove Penzance Cornwall TR19 7BT
Phone	01736871252
Email	enquiries@girlguidingcornwall.org.uk
Website	www.girlguidingcornwall.org.uk

Activities

Objects: PURPOSES OF THE CORNWALL COUNTY GIRL GUIDES ASSOCIATION.

Activities: We are part of Girlguiding UK which is the largest voluntary organisation for girls and young women in the UK. We're part of a worldwide organisation with over ten million members in 145 countries. Here in Cornwall we follow the Girlguiding scheme which provides a balanced programme of activities enabling girls and young women to develop their potential and to make a difference to the world.

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** CORNWALL
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£226,901	£234,140	-	-
2023-12-31	£37,277	£40,302	-	-
2022-12-31	£29,227	£38,284	-	-
2021-12-31	£28,778	£20,774	-	-
2020-12-31	£27,506	£26,153	-	-

Trustees

Name	Role	Appointed
Alison Rachel Hallett		2022-04-01
Anita Louise Parsons		2017-01-01
Cheryl Barbara Smith		2025-10-06
Claire Marguerite Waters		2021-09-01
Dawn Rose Tyler		2020-01-01
Frances Jane Wells		2025-10-06
HANNAH TAME		2025-05-17
Jean Gouldsmith		2026-01-21
Jessica Prudence Rush		2021-07-29
Lisa Frawley		2024-03-09
Naomi Kirsty Ryder		2025-12-10
Paula Jane Volkner		2025-03-22
Phyllis Mary Eddy		
SUSAN PATRICIA HARRIS		2018-10-16
Tina Buddle		2022-12-01
Valerie Patricia Chapman		2026-01-21

CORNWALL GUIDE ASSOCIATION

England & Wales - Charity number 300365

Accounts

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner:

Anthony Williams & Co Ltd
Trevenson House
Church Road
Pool, Redruth
TR15 3PT

GIRLGUIDING CORNWALL
REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2024

Governing Instrument

The Association's objects and regulations are regulated by the Guiding Manual and the County Constitution.

The County Registered Charity number is 300365.

Objects

The Association provides a balanced programme of activities, aimed to help girls and young women, within the 4-30 years age group and who live in Cornwall, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Policies adopted to further the Association's objectives

The trustees seek to ensure that all Guiding initiatives and activities are fully implemented throughout the County, and this is achieved through the management structure described below.

Organisation of the Association

Each County, Division and District has a Commissioner or Commissioners who is/are responsible for the organisation and development of Guiding in her area. She is supported by the Executive Committee which meets regularly. The Trustees, listed below, are the voting members of the County Executive. Policies on Guiding initiatives and activities are implemented by delegation from County through to Division, District and Units. Some Divisions do not have Districts, so the Division Commissioners are in direct contact with the Units.

Trustees

Miss Susan Harris	County Commissioner
Miss Anita Parsons	Assistant County Commissioner
Mrs Jessica Rush	Assistant County Commissioner
Mrs Susan Brennan	Division Commissioner - Caradon (from 06.03.2024)
Mrs Claire Waters	Division Commissioner - Carrick North
Miss Tina Buddle	Division Commissioner - Carrick North
Miss Jean Whetham	Division Commissioner - Carrick South
Mrs Dawn Tyler	Division Commissioner - Carrick South
Mrs Alison Hallett	Division Commissioner - Kerrier
Mrs Christine Alexander	Division Commissioner - North Cornwall
Mrs Julia Wass	Division Commissioner - Penwith (to 09.03.2024)
Miss Lisa Frawley	Division Commissioner - Penwith (from 09.03.2024)
Ms Cilla Bragg	Division Commissioner - Restormel
Mrs Mary Eddy	County Treasurer

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2024 - Continued

Funds

The funds are held in current Bank Accounts and other investments.

Investment Policy

It is the Charity's policy to invest such funds as are in excess of those required for working capital.

Statement of the Trustees Responsibilities

The Association's constitution 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 its financial activities for that period. In preparing these financial statements the trustees are required to:-


- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the statement
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the provision and detection of fraud and other irregularities.

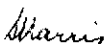
This report conforms to statutory accounting regulations and the charity's Governing Document.

Signed on behalf of the Trustees

Date 22 March 2025



Mrs Mary Eddy



Miss Susan Harris

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
"THE CORNWALL GUIDE ASSOCIATION"

I report on the accounts of the Trust for the year ended 31st December 2024, which are set out on pages 5 to 7.

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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 aspect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and;
 - b. to prepare accounts which agree with the accounting records and to 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.

KD Stephens ACA FCCA
Anthony Williams & Co Ltd
Chartered Accountants
Trevenson House
Pool, Redruth
Cornwall TR15 3PT



GIRLGUIDING CORNWALL

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2024 - Continued

The financial statements of Girlguiding Cornwall have been prepared using the receipts and payments basis.

The accounts include monetary transactions and assets for which Girlguiding Cornwall can be held responsible. They do not include the accounts of other groups that owe an affiliation to another body, nor those that are informal gatherings of Association members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

The Statements of Assets shows the closing bank balances as shown in the Receipts and Payments Account and, where applicable, other assets at cost on 31 December 2024.

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2024	2023	2023
	£	£	£	£
Receipts				
Membership Subscriptions		14,629		11,670
Donations & Legacies		1,599		1,125
Investment Interest		5,310		2,823
 <u>Other Receipts</u>				
County Training Days	-		532	
Small Trainings	320		6	
Pot of Gold	597		684	
Brownie Days	1,590		1,589	
Guide Days	848		2,752	
Closed Unit Accounts	3,115		-	
Adult Camp	77		-	
Intops	120		160	
Coronation Event	-		1,382	
Kevevi	40,641		29	
Equipment Hire	268		210	
Shop & Misc Sales	5,917		4,593	
Gift Aid	192		205	
Royal Cornwall Show	1,000		1,022	
Grant re Kayaks	2,000		-	
Condurro Refund Equip	-		700	
Caradon Cotehele closed Div Account	-		5,583	
Kernow 17 Camp Refund	-		2,190	
Sundry Receipts	92		22	
	<hr/>	56,777	<hr/>	21,659
Total Receipts		<hr/> <u>£ 78,315</u>		<hr/> <u>£ 37,277</u>

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2024	2023	2023
	£	£	£	£
Payments				
Grants from Donations & Legacies	1,408		498	
		1,408		498
<u>Administration</u>				
General	11,089		8,951	
Mentoring	118		511	
Training	144		156	
Administrator's Wages & PAYE	6,263		5,499	
		17,614		15,117
<u>Other Payments</u>				
County Training Day	-		476	
Small Trainings	1,152		904	
Pot of Gold	324		244	
Brownie Days	1,442		708	
Guide Days	673		4,900	
Ranger Day	84		368	
Adult Camp	126		-	
Intops	578		335	
Coronation Event	-		2,011	
Insurance	1,015		835	
PR Adverts etc	952		1,467	
Equipment Purchased	895		-	
Shop Purchases	3,867		1,030	
Donations	50		-	
Service Camp Grant	1,000		1,000	
Accountancy Fees	378		346	
Storage Rental	2,160		1,800	
Website & WIX	267		315	
Royal Cornwall Show	2,306		2,089	
Kevevi	40,692		-	
Condurro	-		1,020	
Caradon Cotehele Unit payments	-		4,259	
Caradon Tamar Devison	500		-	
Sundry Payments	271		50	
		58,732		24,157
Assetz Capital - Irrecoverable Debt		-		530
Total Payments		<u>£ 77,754</u>		<u>£ 40,302</u>
Deficit of Receipts over Payments		561		(3,025)
Bank Accounts at 1 January 2024		189,139		192,164
Bank Accounts at 31 December 2024		<u>£ 189,700</u>		<u>£ 189,139</u>

GIRLGUIDING CORNWALL
STATEMENT OF ASSETS
AT 31 DECEMBER 2024

	2024	2024	2023	2023
	£	£	£	£
Monetary Assets				
<u>Bank Accounts</u>				
Lloyds Bank Current Accounts	29,915		30,849	
<u>Investments</u>				
Lloyds Bank Deposit Account	20,000		20,000	
Hodge Bank Account	-		15,000	
Hampshire Trust Bank	50,000		35,000	
United Trust Bank	87,331	187,246	85,655	186,504
<u>Peer to Peer Investments</u>				
Assetz Capital		2,454		2,635
		£ 189,700		£ 189,139

Fixed Assets

The Association owns land and buildings as a camp site at Condurro, St Clement, Truro.

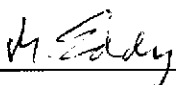
On 14 November 2023 it was professionally valued with Market Value of £50,000, and recommended Insurance of the property in the region of £287,000.

In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.


		Opening Balances	Receipts	Payments	Closing balances
NB. Camp Sites information					
Condurro	Appendix 1	£25,732	£4,076	£5,229	£24,579
Carwynnen	Appendix 2	£31,568	£144,510	£151,157	£24,921

Other Assets held by the County at Insured valuation £24,647

Approved by the Trustees on 22 March 2025 and signed on its behalf by:-



 Mrs M Eddy
 Treasurer



 Miss S Harris
 County Commissioner

GIRLGUIDING CORNWALL
APPENDIX 1 CONDURRO ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
Receipts				
Camp Fees	2,482		2,025	
Session Fees	499		290	
Electricity & Wood	-		32	
Interest on COIF Account	599		491	
Interest Lloyds Deposit A/c	300		5	
Badges & Notelets	196		174	
Misc	-		25	
Electricity Grant	-		150	
	<hr/>	4,076	<hr/>	3,192
Payments				
Electricity	262		132	
Water	314		296	
Insurance	782		1,403	
Grass Cutting & Mower Costs	1,560		1,934	
General Maintenance	1,663		764	
Equipment	-		700	
Badges	552		-	
Misc	96		111	
	<hr/>	5,229	<hr/>	5,340
Deficit of Receipts over Payments		<hr/> <u>-£ 1,153</u>		<hr/> <u>-£ 2,148</u>
Current Bank Account at 1 January 2024	4,046		6,685	
Deposit Bank Account at 1 January 2024	10,000		10,000	
COIF Account at 1 January 2024	11,686	25,732	11,195	27,880
Deduct Deficit for Year		- 1,153		- 2,148
		<hr/> <u>£ 24,579</u>		<hr/> <u>£ 25,732</u>
Current Bank A/c at 31 December 2024	2,294		4,046	
Deposit Bank A/c at 31st December 2024	10,000		10,000	
COIF Account at 31 December 2024	12,285	<hr/> <u>£ 24,579</u>	<hr/> <u>11,686</u>	<hr/> <u>£ 25,732</u>
Valuation of Assets		<hr/> <u>£ 289,000</u>		<hr/> <u>£ 91,711</u>

GIRLGUIDING CORNWALL
APPENDIX 2 CARWYNNEN ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
Receipts				
Camp Fees	8,634		3,022	
Donations & Grants - General	20,291		18,355	
Cornwall County Council	31,852		-	
YIF	83,611		-	
Badges & Misc	106		25	
Bank Interest	16		-	
	<u> </u>	144,510	<u> </u>	21,402
Payments				
Utilities	1,277		1,136	
Insurance	794		603	
Maintenance - Tree Work	3,650		2,285	
Maintenance - Other	1,923		-	
Grass cutting	1,590		2,705	
Fire & Security check	51		50	
Equipment	-		1,325	
Solar Panels & Defib	19,012		-	
Shepherds Huts	34,660		-	
Toilet Block	82,526		-	
Kevevi money	4,990		-	
Miscellaneous	684		39	
	<u> </u>	151,157	<u> </u>	8,143
Deficit/Surplus of Receipts over Payments		<u>-£ 6,647</u>		<u>£ 13,259</u>
Current Bank Account at 1 January 2024		31,568		18,309
Deduct Deficit for Year		- 6,647		13,259
		<u>£ 24,921</u>		<u>£ 31,568</u>
Current Bank A/c at 31 December 2024	10,901		31,568	
Savings Bank A/c at 31 December 2024	14,016		-	
Badges Float	4		-	
	<u> </u>	<u>£ 24,921</u>	<u> </u>	<u>£ 31,568</u>
Valuation of Assets		<u>£ 182,930</u>		<u>£ 121,465</u>

CORNWALL GUIDE ASSOCIATION

England & Wales - Charity number 300365

Accounts

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner:

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TR15 3PT

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023

Governing Instrument

The Association's objects and regulations are regulated by the Guiding Manual and the County Constitution.

The County Registered Charity number is 300365.

Objects

The Association provides a balanced programme of activities, aimed to help girls and young women, within the 4-30 years age group and who live in Cornwall, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Policies adopted to further the Association's objectives

The trustees seek to ensure that all Guiding initiatives and activities are fully implemented throughout the County, and this is achieved through the management structure described below.

Organisation of the Association

Each County, Division and District has a Commissioner or Commissioners who is/are responsible for the organisation and development of Guiding in her area. She is supported by the Executive Committee which meets regularly. The Trustees, listed below, are the voting members of the County Executive. Policies on Guiding initiatives and activities are implemented by delegation from County through to Division, District and Units. Some Divisions do not have Districts, so the Division Commissioners are in direct contact with the Units.

Trustees

Miss Susan Harris	County Commissioner
Miss Anita Parsons	Assistant County Commissioner
Mrs Jessica Rush	Assistant County Commissioner
Mrs Claire Waters	Division Commissioner - Carrick North
Miss Tina Buddle	Division Commissioner - Carrick North
Miss Jean Whetham	Division Commissioner - Carrick South
Mrs Dawn Tyler	Division Commissioner - Carrick South
Mrs Alison Hallett	Division Commissioner - Kerrier
Mrs Christine Alexander	Division Commissioner - North Cornwall
Mrs Julia Wass	Division Commissioner - Penwith
Mrs Val Chapman	Division Commissioner - Restormel (to 01.03.23)
Ms Cilla Bragg	Division Commissioner - Restormel (from 01.03.23)
Mrs Mary Eddy	County Treasurer

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023 - Continued

Funds

The funds are held in current Bank Accounts and other investments.

Investment Policy

It is the Charity's policy to invest such funds as are in excess of those required for working capital.

Statement of the Trustees Responsibilities

The Association's constitution 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 its financial activities for that period. In preparing these financial statements the trustees are required to:-

- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the statement
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the provision and detection of fraud and other irregularities.

This report conforms to statutory accounting regulations and the charity's Governing Document.

Signed on behalf of the Trustees

Date 9th March 2024

M. Eddy

Mrs Mary Eddy

M Harris

Miss Susan Harris

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
"THE CORNWALL GUIDE ASSOCIATION"

I report on the accounts of the Trust for the year ended 31st December 2023, which are set out on pages 5 to 7.

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

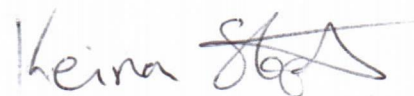
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as 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 aspect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and;
 - b. to prepare accounts which agree with the accounting records and to 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.

KD Stephens FCCA
Anthony Williams & Co Ltd
Chartered Accountants
Trevenson House
Pool, Redruth
Cornwall TR15 3PT



GIRLGUIDING CORNWALL

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2023 - Continued

The financial statements of Girlguiding Cornwall have been prepared using the receipts and payments basis.

The accounts include monetary transactions and assets for which Girlguiding Cornwall can be held responsible. They do not include the accounts of other groups that owe an affiliation to another body, nor those that are informal gatherings of Association members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

The Statements of Assets shows the closing bank balances as shown in the Receipts and Payments Account and, where applicable, other assets at cost on 31 December 2023.

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2023	2022	2022
	£	£	£	£
Receipts				
Membership Subscriptions		11,670		11,430
Donations & Legacies		1,125		1,314
Investment Interest		2,823		2,200
<u>Other Receipts</u>				
County Training Days	532		463	
Small Trainings	6		1,007	
Pot of Gold	684		645	
Brownie Days	1,589		-	
Guide Days	2,752		3,255	
YOUnite	-		952	
Inspire	-		86	
Intops	160		-	
Coronation Event	1,382		-	
Kevevi	29		-	
Equipment Hire	210		40	
Shop & Misc Sales	4,593		6,045	
Gift Aid	205		216	
Royal Cornwall Show	1,022		900	
Narrowboating	-		400	
Condurro Refund Equip	700		-	
Caradon Cotehele closed Div Account	5,583		-	
Kernow 17 Camp Refund	2,190		-	
Sundry Receipts	22		274	
	<hr/>	21,659	<hr/>	14,283
Total Receipts		<u>£ 37,277</u>		<u>£ 29,227</u>

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2023	2022	2022
	£	£	£	£
Payments				
Grants from Donations & Legacies	498		160	
		498		160
<u>Administration</u>				
General	8,951		10,012	
Mentoring	511		556	
Training	156		103	
Administrator's Wages & PAYE	5,499		5,090	
		15,117		15,761
<u>Other Payments</u>				
County Training Day	476		813	
Small Trainings	904		1,534	
Pot of Gold	244		417	
Brownie Days	708		-	
Guide Days	4,900		2,686	
Ranger Day	368		-	
YOUnite & Inspire	-		4,295	
Intops	335		-	
Coronation Event	2,011		-	
Insurance	835		835	
PR Adverts etc	1,467		-	
Equipment Purchased	-		1,052	
Shop Purchases	1,030		3,036	
Donations	-		50	
Service Camp Grant	1,000		1,000	
Accountancy Fees	346		315	
Storage Rental	1,800		1,800	
Website & WIX	315		673	
Royal Cornwall Show	2,089		1,741	
Narrowboating	-		400	
Condurro	1,020		1,467	
Caradon Cotehele Unit payments	4,259		-	
Sundry Payments	50		249	
		24,157		22,363
Assetz Capital - Irrecoverable Debt		530		-
Total Payments		<u>£ 40,302</u>		<u>£ 38,284</u>
Deficit of Receipts over Payments	-	3,025	-	9,057
Bank Accounts at 1 January 2023		192,164		201,221
Bank Accounts at 31 December 2023		<u>£ 189,139</u>		<u>£ 192,164</u>

GIRLGUIDING CORNWALL
STATEMENT OF ASSETS
AT 31 DECEMBER 2023

	2023	2023	2022	2022
	£	£	£	£
Monetary Assets				
<u>Bank Accounts</u>				
Lloyds Bank Current Accounts	30,849		12,709	
<u>Investments</u>				
Lloyds Bank Deposit Account	20,000		-	
Hodge Bank Account	15,000		75,000	
Hampshire Trust Bank	35,000		50,000	
United Trust Bank	85,655	186,504	50,315	188,024
<u>Peer to Peer Investments</u>				
Assetz Capital		2,635		4,140
		£ 189,139		£ 192,164

Fixed Assets

The Association owns land and buildings as a camp site at Condurro, St Clement, Truro.

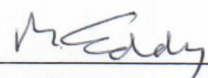
On 14 November 2023 it was professionally valued with Market Value of £50,000, and recommended Insurance of the property in the region of £287,000.

In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.

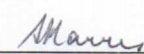
	Opening Balances	Receipts	Payments	Closing balances
NB. Camp Sites information				
Condurro	£27,880	£3,192	£5,340	£25,732
Carwynnen	£18,309	£21,402	£8,143	£31,568

Other Assets held by the County at Insured valuation £12,653

Approved by the Trustees on 09/03/2024 and signed on its behalf by:-



 Mrs M Eddy
 Treasurer



 Miss S Harris
 County Commissioner

CORNWALL GUIDE ASSOCIATION

England & Wales - Charity number 300365

Accounts

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner:

Anthony Williams & Co Ltd
Trevenson House
Church Road
Pool, Redruth
TR15 3PT

GIRLGUIDING CORNWALL
REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2022

Governing Instrument

The Association's objects and regulations are regulated by the Guiding Manual and the County Constitution.

The County Registered Charity number is 300365.

Objects

The Association provides a balanced programme of activities, aimed to help girls and young women, within the 4-30 years age group and who live in Cornwall, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Policies adopted to further the Association's objectives

The trustees seek to ensure that all Guiding initiatives and activities are fully implemented throughout the County, and this is achieved through the management structure described below.

Organisation of the Association

Each County, Division and District has a Commissioner or Commissioners who is/are responsible for the organisation and development of Guiding in her area. She is supported by the Executive Committee which meets regularly. The Trustees, listed below, are the voting members of the County Executive. Policies on Guiding initiatives and activities are implemented by delegation from County through to Division, District and Units. Some Divisions do not have Districts, so the Division Commissioners are in direct contact with the Units.

Trustees

Miss Susan Harris	County Commissioner
Miss Anita Parsons	Assistant County Commissioner
Mrs Jessica Rush	Assistant County Commissioner
Miss Rosie Fuller	Division Commissioner - Caradon Cotehele (to 29.01.22)
Mrs Sue Pendleton	Division Commissioner - Caradon Cotehele (to 29.01.22)
Mrs Sarah Robinson	Division Commissioner - Caradon Tamar (to 01.05.22)
Mrs Claire Waters	Division Commissioner - Carrick North
Miss Tina Buddle	Division Commissioner - Carrick North (from 01.12.22)
Miss Jean Whetham	Division Commissioner - Carrick South
Mrs Dawn Tyler	Division Commissioner - Carrick South
Mrs Michelle Tuckwell	Division Commissioner - Kerrier (to 01.04.22)
Mrs Alison Hallett	Division Commissioner - Kerrier (from 01.04.22)
Mrs Christine Alexander	Division Commissioner - North Cornwall (from 01.01.22)
Mrs Julia Wass	Division Commissioner - Penwith
Mrs Val Chapman	Division Commissioner - Restormel
Mrs Mary Eddy	County Treasurer

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2022 - Continued

Funds

The funds are held in current Bank Accounts and other investments.

Investment Policy

It is the Charity's policy to invest such funds as are in excess of those required for working capital.

Statement of the Trustees Responsibilities

The Association's constitution 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 its financial activities for that period. In preparing these financial statements the trustees are required to:-

- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the statement
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the provision and detection of fraud and other irregularities.

This report conforms to statutory accounting regulations and the charity's Governing Document.

Signed on behalf of the Trustees

Date 25th March 2023.

M. Eddy

Mrs Mary Eddy

M Harris

Miss Susan Harris

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
"THE CORNWALL GUIDE ASSOCIATION"

I report on the accounts of the Trust for the year ended 31st December 2021, which are set out on pages 5 to 7.

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that an audit is not required for this 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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 aspect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and;
 - b. to prepare accounts which agree with the accounting records and to 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.

KD Stephens ACCA
Anthony Williams & Co Ltd
Chartered Accountants
Trevenson House
Pool, Redruth
Cornwall TR15 3PT



GIRLGUIDING CORNWALL

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2022 - Continued

The financial statements of Girlguiding Cornwall have been prepared using the receipts and payments basis.

The accounts include monetary transactions and assets for which Girlguiding Cornwall can be held responsible. They do not include the accounts of other groups that owe an affiliation to another body, nor those that are informal gatherings of Association members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

The Statements of Assets shows the closing bank balances as shown in the Receipts and Payments Account and, where applicable, other assets at cost on 31 December 2022.

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2022	2021	2021
	£	£	£	£
Receipts				
Membership Subscriptions		11,430		10,200
Donations & Legacies		1,314		1,151
Investment Interest		2,200		3,010
Grants		-		8,282
<u>Other Receipts</u>				
County Training Days	463		655	
Small Trainings	1,007		463	
Pot of Gold	645		-	
Guide Days	3,255		-	
YOUnite	952		-	
Inspire	86		-	
Equipment Hire	40		60	
Shop & Misc Sales	6,045		685	
Gift Aid	216		341	
Royal Cornwall Show	900		-	
Narrowboating	400		-	
Retirement Donations for CCs	-		1,500	
Refund of Grants Made Previously	-		2,350	
Sundry Receipts	274		81	
		14,283		6,135
Total Receipts		<u>£ 29,227</u>		<u>£ 28,778</u>

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2022	2021	2021
	£	£	£	£
Payments				
Grants from Donations & Legacies	160		225	
		160		225
<u>Administration</u>				
General	10,012		6,231	
Mentoring	556		591	
Training	103		442	
Administrator's Wages & PAYE	5,090		4,855	
		15,761		12,119
<u>Other Payments</u>				
County Training Day	813		961	
Small Trainings	1,534		399	
Pot of Gold	417		-	
Guide Days	2,686		-	
YOUnite	4,035		-	
Inspire	260		-	
Insurance	835		859	
Equipment Purchased	1,052		-	
Shop Purchases	3,036		1,208	
Members Booklet	-		868	
Donations	50		100	
Service Camp Grant	1,000		-	
Accountancy Fees	315		90	
Storage Rental	1,800		1,800	
Website & Zoom	673		576	
Royal Cornwall Show	1,741		-	
Narrowboating	400		-	
Retirement Gifts for CCs	-		1,500	
Condurro Fire Equipment	1,467		-	
Sundry Payments	249		69	
		22,363		8,430
Total Payments		<u>£ 38,284</u>		<u>£ 20,774</u>
Deficit of Receipts over Payments	-	9,057		8,004
Bank Accounts at 1 January 2022		201,221		193,217
Bank Accounts at 31 December 2022		<u>£ 192,164</u>		<u>£ 201,221</u>

GIRLGUIDING CORNWALL
STATEMENT OF ASSETS
AT 31 DECEMBER 2022

	2022	2022	2021	2021
	£	£	£	£
Monetary Assets				
<u>Bank Accounts</u>				
Lloyds Bank Current Accounts	12,709		27,300	
<u>Investments</u>				
Lloyds Bank Deposit Account	-		15,000	
Hodge Bank Account	75,000		85,000	
Hampshire Trust Bank	50,000		50,000	
United Trust Bank	50,315		15,000	
Assetz Capital	4,140		8,921	
	£ 192,164		£ 201,221	

Fixed Assets

The Association owns land and buildings as a camp site at Condurro, St Clement, Truro for which there is no formal valuation.

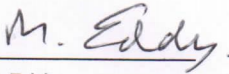
In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.

Equipment Purchased

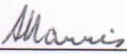
Printer for Admin	£464
Gas Beacon	£588

Other Assets held by the County at estimated valuation £9,131

Approved by the Trustees on 25/03/2023 and signed on its behalf by:-



 Mrs M Eddy
 Treasurer



 Miss S Harris
 County Commissioner

CORNWALL GUIDE ASSOCIATION

England & Wales - Charity number 300365

Accounts

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner:

Anthony Williams & Co Ltd
Trevenson House
Church Road
Pool, Redruth
TR15 3PT

GIRLGUIDING CORNWALL
REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2021

Governing Instrument

The Associations objects and regulations are regulated by the Guiding Manual and the County Constitution.

The County Registered Charity number is 300365.

Objects

The Association provides a balanced programme of activities, aimed to help girls and young women, within the 4-30 years age group and who live in Cornwall, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Policies adopted to further the Association's objectives

The trustees seek to ensure that all Guiding initiatives and activities are fully implemented throughout the County, and this is achieved through the management structure described below.

Organisation of the Association

Each County, Division and District has a Commissioner or Commissioners who is/are responsible for the organisation and development of Guiding in her area. She is supported by the Executive Committee which meets regularly. The Trustees, listed below, are the voting members of the County Executive. Policies on Guiding initiatives and activities are implemented by delegation from County through to Division, District and Units. Some Divisions do not have Districts, so the Division Commissioners are in direct contact with the Units.

Trustees

Mrs Jill Jeffs	Joint County Commissioner (to 18.07.21)
Mrs Sue Norfolk	Joint County Commissioner (to 18.07.21)
Miss Susan Harris	County Commissioner (from 18.07.21)
Mrs Lynne Chandler	Assistant County Commissioner (to 18.07.21)
Miss Susan Harris	Assistant County Commissioner (to 18.07.21)
Miss Anita Parsons	Assistant County Commissioner (from 18.07.21)
Mrs Jessica Rush	Assistant County Commissioner (from 18.07.21)
Miss Rosie Fuller	Division Commissioner - Caradon Cotehele
Mrs Sue Pendleton	Division Commissioner - Caradon Cotehele
Mrs Sarah Robinson	Division Commissioner - Caradon Tamar
Miss Anita Parsons	Division Commissioner - Carrick North (to 01.09.21)
Mrs Claire Waters	Division Commissioner - Carrick North (from 01.09.21)
Miss Jean Whetham	Division Commissioner - Carrick South
Mrs Dawn Tyler	Division Commissioner - Carrick South
Mrs Michelle Tuckwell	Division Commissioner - Kerrier
Mrs Julia Wass	Division Commissioner - Penwith
Mrs Val Chapman	Division Commissioner - Restormel
Mrs Mary Eddy	County Treasurer

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021 - Continued

Funds

The funds are held in current Bank Accounts and other investments.

Investment Policy

It is the Charity's policy to invest such funds as are in excess of those required for working capital.

Statement of the Trustees Responsibilities

The Association's constitution 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 its financial activities for that period. In preparing these financial statements the trustees are required to:-

- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the statement
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the provision and detection of fraud and other irregularities.

This report conforms to statutory accounting regulations and the charity's Governing Document.

Signed on behalf of the Trustees

Date 19th March 2022

M Eddy

Mrs Mary Eddy

M Harris

Miss Susan Harris

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

"THE CORNWALL GUIDE ASSOCIATION"

I report on the accounts of the Trust for the year ended 31st December 2021, which are set out on pages 5 to 7.

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that and audit is not required for this 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of explanations from you as 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 aspect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and;
 - b. to prepare accounts which agree with the accounting records and to 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.

KD Stephens ACCA
Anthony Williams & Co Ltd
Chartered Accountants
Trevenson House
Pool, Redruth
Cornwall TR15 3PT



GIRLGUIDING CORNWALL

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2021 - Continued

The financial statements of Girlguiding Cornwall have been prepared using the receipts and payments basis.

The accounts include monetary transactions and assets for which Girlguiding Cornwall can be held responsible. They do not include the accounts of other groups that owe an affiliation to another body, nor those that are informal gatherings of Association members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

The Statements of Assets shows the closing bank balances as shown in the Receipts and Payments Account and, where applicable, other assets at cost at 31 December 2021.

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2021	2020	2020
	£	£	£	£
Receipts				
Membership Subscriptions		10,200		19,330
Donations & Legacies		1,151		1,557
Investment Interest		3,010		5,605
Grants		8,282		-
<u>Other Receipts</u>				
County Training Days	655		-	
Small Trainings	463		645	
Equipment Hire	60		-	
Shop & Misc Sales	685		42	
Gift Aid	341		327	
Retirement Donations for CCs	1,500		-	
Refund of Grants Made Previously	2,350			
Sundry Receipts	81		-	
	<hr/>	6,135	<hr/>	1,014
Total Receipts		<hr/> £ 28,778 <hr/>		<hr/> £ 27,506 <hr/>

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2021	2020	2020
	£	£	£	£
Payments				
Grants from Donations & Legacies	225		2,280	
		225		2,280
<u>Administration</u>				
General	6,231		5,103	
Mentoring	591		950	
Training	442		327	
Administrator's Wages & PAYE	4,855		4,446	
		12,119		10,826
<u>Other Payments</u>				
County Training Day	961		-	
Small Trainings	399		233	
Fest 2020	-		78	
Insurance	859		837	
Equipment Purchased	-		330	
Kerensa	-		5,305	
Shop Purchases	1,208		661	
Members Booklet	868		868	
Donations	100		603	
Service Camp Grant	-		100	
Accountancy Fees	90		90	
Fundraising Manager/Consultancy	-		1,600	
Storage Rental	1,800		1,800	
Website & Zoom	576		542	
Retirement Gifts for CCs	1,500		-	
Sundry Payments	69		-	
		8,430		13,047
Total Payments		£ 20,774		£ 26,153
Surplus of Receipts over Payments		8,004		1,353
Bank Accounts at 1 January 2021		193,217		191,864
Bank Accounts at 31 December 2021		£ 201,221		£ 193,217

GIRLGUIDING CORNWALL
STATEMENT OF ASSETS
AT 31 DECEMBER 2021

	2021	2021	2020	2020
	£	£	£	£
Monetary Assets				
<u>Bank Accounts</u>				
Lloyds Bank Current Accounts	27,300		33,566	
<u>Investments</u>				
Lloyds Bank Deposit Account	15,000		30,000	
Hodge Bank Account	85,000		70,000	
Hampshire Trust Bank	50,000		-	
United Trust Bank	15,000		-	
Assetz Capital	8,921		59,651	
		<u>£ 201,221</u>		<u>£ 193,217</u>

Fixed Assets

The Association owns land and buildings as a camp site at Condurro, St Clement, Truro for which there is no formal valuation.

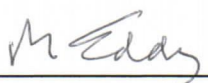
In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.

Other Assets held by the County at estimated valuation £8,425


Assetz Capital Investment

The monies invested with Assetz Capital Investment consists mainly of unsecured loans to various businesses. Due to the COVID-19 pandemic and the subsequent control measures put in place by the government we feel it would be prudent to recognise that some of the investments may not be recoverable. Whilst it is clearly impossible to accurately predict what the impact might be we believe that a prudent estimate of this future write-down may be as much as £3,200.

Approved by the Trustees on 19/03/2022 and signed on its behalf by:-



 Mrs M Eddy
 Treasurer



 Miss S Harris
 County Commissioner

CORNWALL GUIDE ASSOCIATION

England & Wales - Charity number 300365

Accounts

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner:

**Macleod & Tonkin
54 Coinagehall Street
Helston
TR13 8EL**

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2020

Governing Instrument

The Associations objects and regulations are regulated by the Guiding Manual and the County Constitution.

The County Registered Charity number is 300365.

Objects

The Association provides a balanced programme of activities, aimed to help girls and young women, within the 5-25 years age group and who live in Cornwall, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Policies adopted to further the Association's objectives

The trustees seek to ensure that all Guiding initiatives and activities are fully implemented throughout the County and this is achieved through the management structure described below.

Organisation of the Association

Each County, Division and District has a Commissioner or Commissioners who is/are responsible for the organisation and development of Guiding in her area. She is supported by the Executive Committee which meets regularly. The Trustees, listed below, are the voting members of the County Executive. Policies on Guiding initiatives and activities are implemented by delegation from County through to Division, District and Units. Some Divisions do not have Districts, so the Division Commissioners are in direct contact with the Units.

Trustees

Mrs Jill Jeffs	Joint County Commissioner
Mrs Sue Norfolk	Joint County Commissioner
Mrs Lynne Chandler	Assistant County Commissioner
Miss Sue Harris	Assistant County Commissioner
Miss Rosie Fuller	Division Commissioner - Caradon Cotehele
Mrs Sue Pendleton	Division Commissioner - Caradon Cotehele
Mrs Sarah Robinson	Division Commissioner - Caradon Tamar
Miss Anita Parsons	Division Commissioner - Carrick North
Miss Jean Whetham	Division Commissioner - Carrick South
Mrs Dawn Tyler	Division Commissioner - Carrick South
Mrs Michelle Tuckwell	Division Commissioner - Kerrier
Mrs Val Chapman	Division Commissioner - Restormel
Mrs Julia Wass	Division Commissioner - Penwith
Mrs Mary Eddy	County Treasurer

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2020 - Continued

Funds

The funds are held in current Bank Accounts and other investments.

Investment Policy

It is the Charity's policy to invest such funds as are in excess of those required for working capital.

Statement of the Trustees Responsibilities

The Association's constitution 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 its financial activities for that period. In preparing these financial statements the trustees are required to:-

- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the statement
- d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association and hence taking reasonable steps for the provision and detection of fraud and other irregularities.

This report conforms to statutory accounting regulations and the charity's Governing Document.

Signed on behalf of the Trustees


Date 18th March 2021



Mrs Mary Eddy



Mrs Jill Jeffs



Mrs Sue Norfolk

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
"THE CORNWALL GUIDE ASSOCIATION"

I report on the accounts of the Trust for the year ended 31st December 2020, which are set out on pages 5 to 8

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the **Charities Act 2011** (the Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act and to State, on the basis of procedures, specified in the general Directions given by the Charity Commissioners under section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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
 - (a) to keep accounting records in accordance with section 130 of the Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the ActHave 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.



J C Coulson
Chartered Accountant
Macleod & Tonkin
54 Coinagehall Street
HELSTON
Cornwall
TR13 8EL

GIRLGUIDING CORNWALL

ACCOUNTING POLICIES

YEAR ENDED 31 DECEMBER 2020 - Continued

The financial statements of Girlguiding Cornwall have been prepared using the receipts and payments basis.

The accounts include monetary transactions and assets for which Girlguiding Cornwall can be held responsible. They do not include the accounts of other groups that owe an affiliation to another body, nor those that are informal gatherings of Association members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

The Statements of Assets shows the closing bank balances as shown in the Receipts and Payments Account and, where applicable, other assets at cost at 31 December 2020.

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2020	2019	2019
	£	£	£	£
Receipts				
Membership Subscriptions		19,330		18,419
Donations & Legacies		1,557		2,694
Investment Interest		5,605		7,127
<u>Other Receipts</u>				
County Training Days	-		945	
Small Trainings	645		1,337	
Pot of Gold Day	-		1,176	
Brownie Days & Sleepover	-		9,450	
Guide Days	-		3,048	
Equipment Hire	-		80	
Misc Sales (PR)	29		54	
Raffles	-		193	
Gift Aid	327		254	
Royal Cornwall Show	-		900	
BP & Intops Weekends	-		650	
Narrowboating	-		450	
Outdoor Badges	13		139	
Sundry Receipts	-		52	
	<hr/>	1,014	<hr/>	18,728
Total Receipts		<u>£ 27,506</u>		<u>£ 46,968</u>

GIRLGUIDING CORNWALL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2020	2019	2019
	£	£	£	£
Payments				
<u>Grants</u>				
New Unit Grants	-		45	
Grants from Donations & Legacies	2,280		2,369	
		2,280		2,414
<u>Administration</u>				
General	5,103		9,574	
Mentoring	950		1,517	
Training	327		1,002	
Administrator's Wages & PAYE	4,446		3,753	
		10,826		15,846
<u>Other Payments</u>				
County Training Day	-		1,260	
Isles of Scilly Trainings	-		1,619	
Small Trainings	233		751	
Pot of Gold Day	-		1,155	
Brownie Days & Sleepover	-		9,791	
Guide Days & Fest 2020	78		2,723	
Insurance	837		826	
Equipment Purchased	330		1,343	
Kerensa	5,305		5,305	
Purchases & PR Expenses	661		577	
Members Booklet	868		850	
Raffles	-		193	
Donations	603		380	
Royal Cornwall Show	-		2,006	
BP & Intops Weekends	-		1,074	
Service Camp Grant	100		800	
Accountancy Fees	90		90	
Fundraising Manager/Consultancy	1,600		3,600	
Storage Rental	1,800		1,800	
Website & Zoom	542		-	
Narrowboating	-		450	
Outdoor Badges	-		708	
		13,047		37,301
Total Payments		£ 26,153		£ 55,561
Deficit/Surplus of Receipts over Payments		1,353		- 8,593
Bank Accounts at 1 January 2020		191,864		200,457
Bank Accounts at 31 December 2020		£ 193,217		£ 191,864

GIRLGUIDING CORNWALL
STATEMENT OF ASSETS
AT 31 DECEMBER 2020

	2020	2020	2019	2019
	£	£	£	£
Monetary Assets				
Main Account:-				
Lloyds Bank Current Accounts	33,566		14,050	
Lloyds Bank Deposit Account	30,000		30,000	
Hodge Bank Account	70,000		70,000	
Assetz Capital	59,651		77,814	
		<u>£ 193,217</u>		<u>£ 191,864</u>

Fixed Assets

The Association owns land and buildings as a camp site at Condurro, St Clement, Truro for which there is no formal valuation.

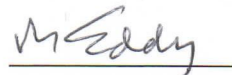
The Association has acquired from Camborne District the land and buildings of the camp site at Carwynnenn, Troon, Camborne. Valued at £100,000.

Other Assets held by the County at estimated valuation £7,670

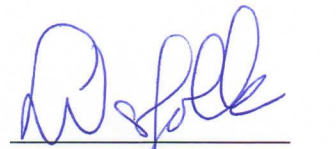
Equipment Purchased

Computer for a County Commissioner £330

Approved by the Trustees on 18th Mar 2021 and signed on its behalf by:-


 Mrs M Eddy
 Treasurer


 Mrs J Jeffs
 Joint County Commissioner


 Mrs S Norfolk
 Joint County Commissioner