

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:-

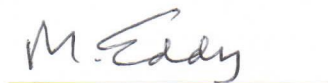
- a) Select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) state whether the policies adopted are in accordance with applicable accounting standards, subject to any material departure disclosed and explained in the 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 EXAMINTER'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	
		1,014		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.

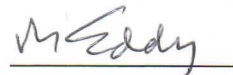
The Association has acquired from Camborne District the land and buildings of the camp site at Carwynnenn, Troon, Camborne. Valued at £100,000.

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

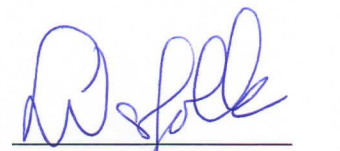
Equipment Purchased

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