

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

S 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		-	
		6,135		1,014
Total Receipts		<u>£ 28,778</u>		<u>£ 27,506</u>

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		<u>£ 20,774</u>		<u>£ 26,153</u>
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		<u>£ 201,221</u>		<u>£ 193,217</u>

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.

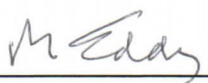
In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.

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