

GIRLGUIDING CORNWALL

(THE OPERATING NAME OF)

CORNWALL GUIDE ASSOCIATION

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner:

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

GIRLGUIDING CORNWALL

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023

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

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

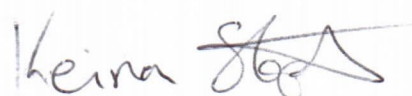
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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	
		21,659		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
		<u>£ 189,139</u>		<u>£ 192,164</u>

Fixed Assets

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

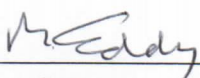
On 14 November 2023 it was professionally valued with Market Value of £50,000, and recommended Insurance of the property in the region of £287,000.

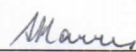
In 2020 the Association acquired, from Camborne District, the land and buildings of the camp site at Carwynnen, Troon, Camborne. Valued at £100,000.

	Opening			Closing
NB. Camp Sites information	Balances	Receipts	Payments	balances
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