

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Carol Anne Dalton Catherine Catterall Julie Cox Julie Barker Charlotte Cook Lynne Taylor Carol Warren Molly Thorner	(Appointed 25 March 2021)
Charity number	303348	
Principal address	Unit 1, Green Farm Abbots Ripton Huntingdon Cambridgeshire PE28 2PF	
Independent examiner	Azets Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Bankers	Barclays Bank Plc 114 High Street Old Fletton Peterborough United Kingdom PE2 8DP Barclays Bank plc The Pavement Huntingdon St. Ives Cambridgeshire United Kingdom PE27 5AQ United Trust Bank Limited One Ropemaker Street London EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE	

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

The aim of Guiding is to help girls and young women develop emotionally, mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 saw us coming out of the harsh lockdowns of 2020. Covid was still a major issue but some normality returned as government restrictions allowed. Many units were meeting on Zoom as leaders became more confident with the medium. Towards the middle of the year some face to face activities were resumed and from September all units were allowed to meet face to face. Numbers continued to drop during 2021 although this had slowed down and finally turned the corner in the Autumn term. This however will have another adverse effect on membership subscriptions in 2022. The combination of lower numbers in 2020/2021, the fact that the County did not increase its element of the membership subscriptions in 2021 which will also be repeated in 2022, has meant that in year budgets have been tight.

Despite Covid we offered a number of activities during the year, many virtual, to keep adults and girls engaged. These included a virtual guide badge day, virtual awards afternoon, virtual camp including live face to face activities on the water at Grafham and sessions with the Royal Navy. There was a Ranger and Young Leader Funday for 14-18 year olds. This included team building with the Royal Navy and cooking outdoors. In December over 900 girls and adults had a showing of the new Disney film Encanto at 3 cinemas across the County.

For adults we had many on line and then face to face meetings to keep everyone encouraged and engaged. We also held a get together of county officials and advisors to refocus and revalidate our plans for the future. By holding it outside many felt comfortable to attend.

Some face to face training resumed later in the year but training on Zoom proved popular.

The monthly County newsletter continued throughout the year as a primary method of keeping in touch with all the adult members.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees are listed on the information page of these accounts. Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. During 2020 the County structure was reviewed and reorganised on the appointment of the new County Commissioners. The original executive committee was split into Trustees Board and Operations Board and the Constitution was revised and approved by Anglia Region. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 8 October 2022

Catherine Catterall

Trustee

Dated: 8 October 2022

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 18 October 2022

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	28,130	13,963	-	42,093	307,549
Charitable activities	4	18,231	-	14,475	32,706	25,249
Investments	5	-	2,822	-	2,822	1,684
Total income		<u>46,361</u>	<u>16,785</u>	<u>14,475</u>	<u>77,621</u>	<u>334,482</u>
<u>Expenditure on:</u>						
Charitable activities	6	<u>45,677</u>	<u>-</u>	<u>20,125</u>	<u>65,802</u>	<u>51,617</u>
Net income/(expenditure) for the year/ Net movement in funds		684	16,785	(5,650)	11,819	282,865
Fund balances at 1 January 2021		<u>27,455</u>	<u>342,039</u>	<u>71,858</u>	<u>441,352</u>	<u>158,487</u>
Fund balances at 31 December 2021		<u><u>28,139</u></u>	<u><u>358,824</u></u>	<u><u>66,208</u></u>	<u><u>453,171</u></u>	<u><u>441,352</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	1,056		266,921	
Cash at bank and in hand		452,900		175,108	
		<u>453,956</u>		<u>442,029</u>	
Creditors: amounts falling due within one year	11	(785)		(677)	
Net current assets			453,171		441,352
Net assets			<u>453,171</u>		<u>441,352</u>
Income funds					
Restricted funds	12	66,208		71,858	
Designated funds	13	358,824		342,040	
General unrestricted funds		28,139		27,455	
		<u>453,171</u>		<u>441,352</u>	

The accounts were approved by the Trustees on 8 October 2022.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and include attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Donations and gifts	48	-	-	48	39
Legacies receivable	-	13,963	-	13,963	265,000
CHQ membership subscriptions	28,082	-	-	28,082	42,510
	<u>28,130</u>	<u>13,963</u>	<u>-</u>	<u>42,093</u>	<u>307,549</u>
For the year ended 31 December 2020	<u>42,510</u>	<u>265,039</u>	<u>-</u>		<u>307,549</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021 £	2020 £
Main Committee		
One-off events and badges	7,437	11,907
Outdoor activities	14,271	11,048
Training fees	690	512
Refunds for international expenditure	10,104	-
	<u>32,502</u>	<u>23,467</u>
Sub Committee		
Building Fund	204	1,782
	<u>204</u>	<u>1,782</u>
Totals	<u>32,706</u>	<u>25,249</u>
Analysis by fund		
Unrestricted funds	18,231	12,419
Restricted funds	14,475	12,830
	<u>32,706</u>	<u>25,249</u>

5 Investments

	Unrestricted funds £	Designated funds £	Total 2021 £	Total 2020 £
Bank interest				
Main committee	-	2,822	2,822	1,684
	<u>-</u>	<u>2,822</u>	<u>2,822</u>	<u>1,684</u>
For the year ended 31 December 2020	<u>1,684</u>	<u>-</u>		<u>1,684</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Direct costs - Main Committee		
CHQ membership subscriptions	340	368
Guider training (inc leadership packs)	637	270
Events	19,606	4,989
Outdoor activities	92	44
	<u>20,675</u>	<u>5,671</u>
Share of support costs (see note 7)	44,467	45,316
Share of governance costs (see note 7)	660	630
	<u>65,802</u>	<u>51,617</u>
Analysis by fund		
Unrestricted funds	45,677	44,781
Restricted funds	20,125	6,836
	<u>65,802</u>	<u>51,617</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Staff costs	26,523	-	26,523	23,612
Travel, postage and telephone	1,039	-	1,039	783
Stationery, copying and printing expenses	1,423	-	1,423	1,141
One-off events	1,615	-	1,615	1,960
Sundries (inc Arts)	7,531	-	7,531	11,871
New office - rent and storage	6,336	-	6,336	5,949
Independent examiner's fees	-	660	660	630
	<u>44,467</u>	<u>660</u>	<u>45,127</u>	<u>45,946</u>
Analysed between				
Charitable activities	<u>44,467</u>	<u>660</u>	<u>45,127</u>	<u>45,946</u>

8 Trustees

During the year, expenses of £1,523 were paid to two trustees (2020 - £1,347).

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2021 £	2020 £
Wages and salaries	26,523	23,612

10 Debtors

Amounts falling due within one year:	2021 £	2020 £
Prepayments and accrued income	1,056	266,921

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	785	677

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 December 2021 £
County Headquarters	46,026	204	(6,508)	39,722
Events	17,581	9,938	(9,264)	18,255
Growing Guiding	1,292	-	(1,292)	-
Training	1,325	-	(1,325)	-
Other	-	519	(519)	-
Region Sustainability Grant	5,634	3,814	(1,217)	8,231
	71,858	14,475	(20,125)	66,208

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					
	Balance at 1 January 2020	Incoming resources	Transfers	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£	£
Contingency fund	20,000	-	2,000	22,000	-	22,000
County Headquarters	-	265,000	55,000	320,000	16,785	336,785
County Archive	-	39	-	39	-	39
	<u>20,000</u>	<u>265,039</u>	<u>57,000</u>	<u>342,039</u>	<u>16,785</u>	<u>358,824</u>

In the prior year a designated fund was set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:					
Current assets/(liabilities)	29,336	357,627	66,208	453,171	441,352
	<u>29,336</u>	<u>357,627</u>	<u>66,208</u>	<u>453,171</u>	<u>441,352</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.