

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales · Charity number 304418

Details

Other names	NORTHAMPTON COUNTY GIRL GUIDES ASSOCIATION, GIRLGUIDING NORTHAMPTONSHIRE
Status	Registered
Legal form	Other
Registered	1962-09-21
Register	View on the Charity Commission register

Contact

Address	Unit 1 Brookfield Duncan Close Moulton Park Northampton NN3 6WL
Phone	01604648740
Email	finance@girlguidingnorthamptonshire.org.uk
Website	www.northantsguides.com

Activities

Objects: PURPOSES OF THE NORTHAMPTON COUNTY GIRL GUIDES.

Activities: The Guide Association is the largest voluntary organisation for girls and young women in the UK. In Northamptonshire we have approximately 7,500 members, making us the largest voluntary youth group in the county. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to take part in fun activities and new adventures.

Classification

- **How:** Provides Human Resources
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** NORTHAMPTONSHIRE
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,694	£100,541	-	-
2023-12-31	£197,194	£104,526	-	-
2022-12-31	£109,236	£111,279	-	-
2021-12-31	£83,098	£92,157	-	-
2020-12-31	£129,768	£103,427	-	-

Trustees

Name	Role	Appointed
Andrea Michelle Burton		2025-11-01
ELIZABETH BELL		2018-01-01
Lesley Ingle		2023-10-05
Melissa Dee		2020-11-01

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 304418

Accounts

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**MOORE
CHARTERED ACCOUNTANTS
OAKLEY HOUSE, HEADWAY BUSINESS PARK
3 SAXON WAY WEST
CORBY
NORTHAMPTONSHIRE
NN18 9EZ**

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Adele Cooney

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Adele Cooney
Deputy County Commissioner	Melissa Dee
Deputy County Commissioner	Sharon Priest
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest
Adult Support	Lynsey McIntosh
Programme & Events	Jane Smith
Member recruitment	Position vacant
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
West Division	Lesley Ingle

Secretary: Joint: Lynda Denton
Joint: Alison Cowie (Resigned 18.10.24)

County President: Susan Cole (Appointed 29.4.24)

GIRLGUIDING NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office:

Unity Centre
Unit 1 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

Accountants:

Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report for the year ended 31 December 2024 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2015.

Structure, governance and management

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2024 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding for the benefit of girls and young women.

The county association is led by approximately 900 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The board of trustees has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 4 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

2024 was a busy year for Girlguiding Northamptonshire. We began with the guides and rangers enjoying an evening at Ninja Warrior, and the rainbows and brownies visited Willows Activity Farm. In the summer we partnered with Stanwick Lakes country park rangers for an all section event dedicated to the environment, the leaders enjoyed a wellbeing evening after the girls had left. Later in the year the guides and rangers had an after dark adventure in the countryside around MacQueen house. The Guiding in motion badge was very well received and the surplus funds from badge sales allocated to MacQueen house. The outdoor team ran a water day for brownies and continued to offer bell boating and archery sessions. The rangers had their own weekend camp, and there was an overnight camp for leaders to relax before the September term, also bell boat and Tuptonia helms courses were offered, and the Inspire group had a go at Axe throwing a first for county.

The training team continued to support adults with safe space and first response trainings and have supported commissioners with the change to safer guiding. The county training day was offered at different venues around the county attracting new leaders to attend in their local area. The PR team has been actively promoting Girlguiding on social media. The increased awareness has seen a growth in volunteers and guides. There is still an ongoing challenge to recruit Commissioners and some adviser roles

The county properties were popular for weekend bookings. The MacQueen house committee have been working hard to promote the property and ran several very successful fund-raising events. The friends of Jubilee committee continue to flourish and work hard to maintain the campsite in excellent condition. Tuptonia – the narrow boat co-owned with Girlguiding Birmingham still continues to be popular and the county office is used for regular meetings. The county shop has seen a decrease in sales as more resources have become available on line and parents are buying less uniform.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 40 leaders completed their leadership qualification, and 6 leaders gained their going away with qualification. Our young members continued to gain bronze, silver and gold awards and two leaders achieved their Queen's Guide Award. Our congratulations go out to all the recipients.

Financial review

Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy

Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

Plans for future periods

Our plans for 2025 include cross sectional events for Thinking Day and a trip to Whipsnade Zoo. Later in the summer there will be a brownie, guide and ranger camp at Hautbois. Leaders will continue to be offered training opportunities and social events, including a county weekend. The trustees are supporting the annual subscription fee, coach costs for the trip to Whipsnade zoo and Hautbois and will review county properties with a view to updating them using funds from the legacy reserve. Girlguiding Northamptonshire will continue to support national and region initiatives and events.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

27 May 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2024

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 act;
and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

27 May 2025

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		383,950		386,679
Current assets					
Stocks	3	23,387		26,204	
Debtors	4	7,069		5,639	
Bank accounts		332,496		302,743	
Cash accounts		428		482	
		363,380		335,068	
Creditors					
Amounts falling due within one year	5	20,980		17,550	
		342,400		317,518	
Net current assets			342,400		317,518
Total assets less current liabilities			726,350		704,197
Net assets			726,350		704,197
Capital funds					
Unrestricted funds			726,350		704,197
Total funds			726,350		704,197

Approved by the trustees on 27 May 2025 and signed on their behalf by:

Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrest'd funds £	Rest'd funds £	Total funds 2024 £	Total funds 2023 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	65,875	-	65,875	136,695
Activities to generate funds	30,417	-	30,417	34,571
Investment income	6,671	-	6,671	2,757
	<u>102,963</u>	<u>-</u>	<u>102,963</u>	<u>174,023</u>
Incoming resources from charitable activities	19,731	-	19,731	23,171
	<u>122,694</u>	<u>-</u>	<u>122,694</u>	<u>197,194</u>
Resources expended				
Costs of generating funds	65,725	-	65,725	68,307
Charitable activities	(2,403)	-	(2,403)	(2,591)
Governance costs	37,219	-	37,219	38,810
	<u>100,541</u>	<u>-</u>	<u>100,541</u>	<u>104,526</u>
Net movement in funds	22,153	-	22,153	92,668
Total funds brought forward	<u>704,197</u>	<u>-</u>	<u>704,197</u>	<u>611,529</u>
Total funds carried forward	<u><u>726,350</u></u>	<u><u>-</u></u>	<u><u>726,350</u></u>	<u><u>704,197</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
General fund - Unrestricted				
Opening balance	571,236		567,240	
Surplus / (Deficit) for the year	14,767		3,996	
	<u> </u>		<u> </u>	
		586,003		571,236
 Designated fund - special events				
Opening balance	19,409		15,499	
Water	1,163		1,411	
Camp activities	-		-	
Archery	(265)		(141)	
Swiss Bliss	(233)		1,030	
Training	1,981		1,610	
	<u> </u>		<u> </u>	
		22,055		19,409
 Designated fund – Legacy reserve				
Opening balance	108,648		24,389	
Donations received	5,250		84,262	
Transfers	(920)		-	
	<u> </u>		<u> </u>	
		112,978		108,648
 Designated fund – IT Contingency				
Opening balance	4,670		4,170	
Transfer from general	500		500	
Costs in year	(90)		-	
	<u> </u>		<u> </u>	
		5,080		4,670
 Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>		<u> </u>	
		234		234
 Total funds at 31 December 2024		<u> </u>		<u> </u>
		<u>726,350</u>		<u>704,197</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources

Incoming resources are accounted for on an accruals basis.

Resources expended

All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income

Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received

Grants received are treated in accordance with the terms of the grant.

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Share in narrowboat

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2024	572,425	5,000	72,097	649,522
Additions	-	-	1,149	1,149
Disposals	-	-	-	-
At 31 December 2024	<u>572,425</u>	<u>5,000</u>	<u>73,246</u>	<u>650,671</u>
Depreciation:				
At 1 January 2024	194,082	-	68,761	262,843
Charge for the year	1,645	-	2,233	3,878
Eliminated on Disposals	-	-	-	-
At 31 December 2024	<u>195,727</u>	<u>-</u>	<u>70,994</u>	<u>266,721</u>
Net book value:				
At 31 December 2024	<u>376,698</u>	<u>5,000</u>	<u>2,252</u>	<u>383,950</u>
At 31 December 2023	<u>378,343</u>	<u>5,000</u>	<u>3,336</u>	<u>386,679</u>

**The net book value of land and buildings
at 31 December 2024 comprised:**

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	74,528	67,545	6,983
Jubilee, campsite	129,175	128,182	993
	<u>572,425</u>	<u>195,727</u>	<u>376,698</u>

3. Stocks

	2024 £	2023 £
Trading stock held at all properties	<u>23,387</u>	<u>26,204</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Debtors and prepayments

Amounts falling due within one year:

	2024	2023
	£	£
Prepayments and accrued income	7,069	5,639
	<u>7,069</u>	<u>5,639</u>

5. Creditors

Amounts falling due within one year:-

	2024	2023
	£	£
Accruals and deferred income	20,980	17,550
	<u>20,980</u>	<u>17,550</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Incoming resources

	Unrest'd funds 2024 £	Rest'd income funds 2024 £	Total funds 2024 £	Total funds 2023 £
Voluntary income				
Donations	5,315	-	5,315	4,385
Subscriptions	55,310	-	55,310	48,048
Legacy	5,250		5,250	84,262
	<u>65,875</u>	<u>-</u>	<u>65,875</u>	<u>136,695</u>
Activities for generating funds				
Trading activities	20,186	-	20,186	26,363
Fund raising	10,231	-	10,231	8,208
	<u>30,417</u>	<u>-</u>	<u>30,417</u>	<u>34,571</u>
Incoming resources from charitable activities				
Fees received	19,731	-	19,731	23,171
	<u>19,731</u>	<u>-</u>	<u>19,731</u>	<u>23,171</u>
Investment income				
Interest	6,671	-	6,671	2,757
	<u>6,671</u>	<u>-</u>	<u>6,671</u>	<u>2,757</u>

7. Costs of generating funds

	2024 £	2024 £	2023 £
Trading activities cost of sales	17,934		23,600
Building and garden maintenance	13,341		7,459
Electricity and gas	13,222		15,635
Rent and service charges	1,557		2,356
Water rates	968		2,073
Business rates	2,487		1,805
Insurance	9,369		10,945
Fund raising expenses	2,969		1,831
Depreciation	3,878		2,603
		<u>65,725</u>	<u>68,307</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Charitable activities	2024	2024	2023
	£	£	£
Trips and events	(6,646)		(7,426)
Training and trainers expenses	413		1,454
Awards and certificates	3,290		3,056
Equipment	40		325
Donations	500		-
	<u> </u>		<u> </u>
		(2,403)	(2,591)
		<u> </u>	<u> </u>
9. Governance costs	2024	2024	2023
	£	£	£
AGM expenses	-		-
Equipment repairs and software	1,459		1,986
Printing and stationery	804		869
Computer costs	2,102		2,240
Telephone and post	2,530		2,749
Staff salaries	23,039		25,654
Bank charges	60		197
Public relations	-		180
Legal and professional	2,500		1,714
Sundries	2,391		2,325
Travel	2,020		401
Subscriptions	314		495
	<u> </u>		<u> </u>
		37,219	38,810
		<u> </u>	<u> </u>

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

Document Activity Report

Document Sent

Thu, 29 May 2025 11:16:20 GMT

Document Activity History

Document history shows most recent activity first

Date

Activity

Thu, 12 Jun 2025 21:16:49 GMT

Adele Cooney viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://mooreeastmidlands.accountantspace.co.uk/messages/VerifyDocument>

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 304418

Accounts

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

MOORE
CHARTERED ACCOUNTANTS
OAKLEY HOUSE, HEADWAY BUSINESS PARK
3 SAXON WAY WEST
CORBY
NORTHAMPTONSHIRE
NN18 9EZ

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Adele Cooney

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Adele Cooney
Deputy County Commissioner	Melissa Dee
Deputy County Commissioner	Sharon Priest
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest
Adult Support	Lynsey McIntosh
Programme & Events	Jane Smith
Member recruitment	Position vacant
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Northampton Nene Valley	Hayley Palmer (Resigned 5.10.23)
West Division	Lesley Ingle (Appointed 5.10.23)

Secretary: Joint: Lynda Beaumont
Joint: Alison Cowie

County President: Marie Burton (Resigned 1.11.23)
Position vacant

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office:	Unity Centre Unit 1 Brookfield Duncan Close Moulton Park Northampton NN3 6WL
Accountants:	Moore Chartered Accountants Oakley House Headway Business Park 3 Saxon Way West Corby NN18 9EZ
Bankers:	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report for the year ended 31 December 2023 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2015.

Structure, governance and management

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2022 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding for the benefit of girls and young women.

The county association is led by approximately 900 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The board of trustees has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 4 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

2023 was a busy year for Girlguiding Northamptonshire. We began with over 1200 members celebrating Thinking Day with a silent disco across 3 venues. All sections had dedicated county events – Rainbows visited 4 country parks where park rangers told them about wildlife, Brownies a sleepover at Gulliver's Kingdom, the Guides a white-water day and the Rangers a weekend camp. For leaders county training day, bell boat and Tuptonia helms courses and a thank you lunch for Commissioners and advisers. We also partnered the Northampton Women's Football association, and they ran football skills sessions across the county for all sections ahead of the Women's world cup.

The training team has continued to support adults with safe space and first response trainings and have supported mentors and commissioners with the change over from the adult leadership qualification to the leadership development programme on the learning platform. The PR team has been actively promoting Girlguiding on social media. The increased awareness has seen a growth in volunteers and guides. However, there is still an ongoing challenge to recruit Commissioners and some adviser roles

The county properties were popular for weekend bookings. The MacQueen house committee have been working hard to promote the property and ran several very successful fund-raising events. This increased awareness has lead to a few more external bookings. The friends of Jubilee committee continue to flourish and work hard to maintain the campsite in excellent condition. Tuptonia – the narrow boat co-owned with Girlguiding Birmingham visited later in the season than usual, this reduced the weekend bookings but evenings were still popular and the Bell boats and archery are still popular with units.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 57 leaders completed their leadership qualification, and 3 leaders gained their going away with qualification. Our young members continued to gain bronze, silver and gold awards and one leader achieved her Queen's Guide Award. Our congratulations go out to all the recipients.

Financial review

Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy

Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

Plans for future periods

Our plans for 2024 include county events for all sections and cross-sectional events. Leaders will have opportunities for social events, and we are partnering with Nenescape again for an all-section environmental day. The programme team will launch a county challenge badge 'Northamptonshire in motion' and any proceeds from the badge will be used to support MacQueen House. Girlguiding Northamptonshire will continue to support national and region initiatives and events which include focusing on mental health of our members and the environment.

Approved by the trustees and signed on their behalf by:

Adele Cooney

.....
Adele Cooney as County Commissioner

11/06/2024

Dated:.....

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2023

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 act;
and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Moore

Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

11 June 2024

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		386,679		389,092
Current assets					
Stocks	3	26,204		27,184	
Debtors	4	5,639		24,372	
Bank accounts		302,743		274,258	
Cash accounts		482		428	
		<u>335,068</u>		<u>326,242</u>	
Creditors					
Amounts falling due within one year	5	17,550		103,805	
		<u>17,550</u>		<u>103,805</u>	
Net current assets			317,518		222,437
			<u>317,518</u>		<u>222,437</u>
Total assets less current liabilities			704,197		611,529
			<u>704,197</u>		<u>611,529</u>
Net assets			<u>704,197</u>		<u>611,529</u>
			<u><u>704,197</u></u>		<u><u>611,529</u></u>
Capital funds					
Unrestricted funds			704,197		611,529
			<u>704,197</u>		<u>611,529</u>
Total funds			<u>704,197</u>		<u>611,529</u>
			<u><u>704,197</u></u>		<u><u>611,529</u></u>

11/06/2024

Approved by the trustees on and signed on their behalf by:

Adele Cooney

.....
Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrest'd funds £	Rest'd funds £	Total funds 2023 £	Total funds 2022 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	136,695	-	136,695	67,332
Activities to generate funds	34,571	-	34,571	27,808
Investment income	2,757	-	2,757	469
	<u>174,023</u>	<u>-</u>	<u>174,023</u>	<u>95,609</u>
Incoming resources from charitable activities	23,171	-	23,171	13,627
Total incoming resources	<u>197,194</u>	<u>-</u>	<u>197,194</u>	<u>109,236</u>
Resources expended				
Costs of generating funds	68,307	-	68,307	67,185
Charitable activities	(2,591)	-	(2,591)	5,713
Governance costs	38,810	-	38,810	38,381
Total resources expended	<u>104,526</u>	<u>-</u>	<u>104,526</u>	<u>111,279</u>
Net movement in funds	92,668	-	92,668	(2,043)
Total funds brought forward	<u>611,529</u>	<u>-</u>	<u>611,529</u>	<u>613,572</u>
Total funds carried forward	<u>704,197</u>	<u>-</u>	<u>704,197</u>	<u>611,529</u>

Details of incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
General fund - Unrestricted				
Opening balance	567,240		583,651	
Surplus / (Deficit) for the year	3,996		(16,411)	
	<u> </u>	571,236	<u> </u>	567,240
Designated fund - special events				
Opening balance	15,499		13,845	
Water	1,411		1,149	
Camp activities	-		357	
Archery	(141)		148	
Swiss Bliss	1,030		-	
Training	1,610		-	
	<u> </u>	19,409	<u> </u>	15,499
Designated fund – Legacy reserve				
Opening balance	24,386		12,319	
Donations received	84,262		17,225	
Transfers	-		(5,158)	
	<u> </u>	108,648	<u> </u>	24,386
Designated fund – IT Contingency				
Opening balance	4,170		3,670	
Transfer from general	500		500	
Costs in year	-		-	
	<u> </u>	4,670	<u> </u>	4,170
Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>	234	<u> </u>	234
Total funds at 31 December 2023		<u><u>704,197</u></u>		<u><u>611,529</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources

Incoming resources are accounted for on an accruals basis.

Resources expended

All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income

Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received

Grants received are treated in accordance with the terms of the grant.

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Share in narrowboat

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2023	572,425	5,000	71,907	649,332
Additions	-	-	190	190
Disposals	-	-	-	-
At 31 December 2023	<u>572,425</u>	<u>5,000</u>	<u>72,097</u>	<u>649,522</u>
Depreciation:				
At 1 January 2023	194,814	-	65,426	260,240
Charge for the year	(732)	-	3,335	2,603
Eliminated on Disposals	-	-	-	-
At 31 December 2023	<u>194,082</u>	<u>-</u>	<u>68,761</u>	<u>262,843</u>
Net book value:				
At 31 December 2023	<u>378,343</u>	<u>5,000</u>	<u>3,336</u>	<u>386,679</u>
At 31 December 2022	<u>377,611</u>	<u>5,000</u>	<u>6,481</u>	<u>389,092</u>

The net book value of land and buildings at 31 December 2023 comprised:

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	74,528	66,148	8,380
Jubilee, campsite	129,175	127,934	1,241
	<u>572,425</u>	<u>194,082</u>	<u>378,343</u>

3. Stocks

	2023 £	2022 £
Trading stock held at all properties	<u>26,204</u>	<u>27,184</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4. Debtors and prepayments

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments and accrued income	5,639	24,372
	<u>5,639</u>	<u>24,372</u>

5. Creditors

Amounts falling due within one year:-

	2023	2022
	£	£
Accruals and deferred income	17,550	103,805
	<u>17,550</u>	<u>103,805</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Incoming resources

	Unrest'd funds 2023 £	Rest'd income funds 2023 £	Total funds 2023 £	Total funds 2022 £
Voluntary income				
Donations	4,385	-	4,385	5,048
Grants	-	-	-	-
Subscriptions	48,048	-	48,048	45,059
Legacy	84,262	-	84,262	17,225
	<u>136,695</u>	<u>-</u>	<u>136,695</u>	<u>67,332</u>
Activities for generating funds				
Trading activities	26,363	-	26,363	21,837
Rent received	-	-	-	-
Fund raising	8,208	-	8,208	5,971
Centenary books	-	-	-	-
	<u>34,571</u>	<u>-</u>	<u>34,571</u>	<u>27,808</u>
Incoming resources from charitable activities				
Fees received	23,171	-	23,171	13,627
	<u>23,171</u>	<u>-</u>	<u>23,171</u>	<u>13,627</u>
Investment income				
Interest	2,757	-	2,757	469
	<u>2,757</u>	<u>-</u>	<u>2,757</u>	<u>469</u>

7. Costs of generating funds

	2023 £	2023 £	2022 £
Trading activities cost of sales	23,600		18,069
Building and garden maintenance	7,459		8,836
Electricity and gas	15,635		17,181
Rent and service charges	2,356		1,788
Water rates	2,073		415
Business rates	1,805		740
Insurance	10,945		10,320
Fund raising expenses	1,831		1,193
Depreciation	2,603		8,643
		<u>68,307</u>	<u>67,185</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8. Charitable activities	2023	2023	2022
	£	£	£
Trips and events	(7,426)		(3,032)
Camp activities	-		(357)
Training and trainers expenses	1,454		1,442
Awards and certificates	3,056		1,930
Equipment	325		5,158
Donations	-		1,165
County wear	-		(593)
	<u> </u>		<u> </u>
		(2,591)	5,713
		<u> </u>	<u> </u>
9. Governance costs	2023	2023	2022
	£	£	£
Equipment repairs and software	1,986		1,986
Printing and stationery	869		785
Computer costs	2,240		1,657
Telephone and post	2,749		3,313
Staff salaries	25,654		23,869
Bank charges	197		136
Public relations	180		-
Legal and professional	1,714		1,500
Sundries	2,325		3,695
Travel	401		1,070
Subscriptions	495		370
	<u> </u>		<u> </u>
		38,810	38,381
		<u> </u>	<u> </u>

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 304418

Accounts

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**MOORE
CHARTERED ACCOUNTANTS
OAKLEY HOUSE, HEADWAY BUSINESS PARK
3 SAXON WAY WEST
CORBY
NORTHAMPTONSHIRE
NN18 9EZ**

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chair: Adele Cooney

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Adele Cooney
Deputy County Commissioner	Melissa Dee
Deputy County Commissioner	Sharon Priest
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest
Commissioner Support	Maddalena Tinker (Resigned 31.12.21)
Adult Support	Lynsey McIntosh (Appointed 01.01.22)
County member	Arwen Palmer (Resigned 31.12.21)
Programme & Events	Jane Smith (Appointed 01.01.22)
Member recruitment	Joanne Bearman (Resigned 31.7.22)
	Position vacant
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Northampton Nene Valley	Hayley Palmer

Secretary: Joint: Lynda Beaumont
Joint: Alison Cowie

County President: Marie Burton

GIRLGUIDING NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office:

Unity Centre
Unit 1 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

Accountants:

Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report for the year ended 31 December 2022 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2019.

Structure, governance and management

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2022 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the county and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding for the benefit of girls and young women.

The county association is led by approximately 1,200 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The board of trustees has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 4 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

2022 saw a return to normal guiding activity post pandemic, all sections had dedicated county events – Rainbows to Cotswold Wildlife Park, Brownies to Twycross Zoo, Guides and Rangers a roller disco and county training day, bell boat helms courses and going away with qualification training for leaders. In addition, there were all section events including a partnership with Nenescape a lottery funded organisation encouraging members to learn about wildlife around the river Nene. The Queen's jubilee was marked with beacon lighting at Wicksteed Park, and a number of leaders volunteered in London on the day of the funeral and some young members and leaders attended the Lord Lieutenants memorial service in Northampton. In the summer 150 members from the County spent 4 activity packed days at Hautbois in Norfolk.

The training team has continued to support adults with safe space and first response trainings and have introduced a wider variety of trainings aimed at commissioners, mentors and leaders in training. The PR team has grown and have been actively promoting Girlguiding on social media. The increased awareness has seen a growth in young members. Recruiting volunteers continues to be a challenge. The county properties were popular for weekend bookings. MacQueen house painted games on the playground, which have been popular with younger members. Unfortunately the non-guiding bookings at MacQueen house haven't returned to pre-pandemic levels, however both properties are supported by a dedicated team of volunteers who complete jobs and fund raise to support the properties. Tuptonia – the narrow boat co-owned with Girlguiding Birmingham was fully booked and the relocation of the bell boats to Northampton white water centre encouraged more units to use them.

The district and division boundary changes introduced in 2021, have made it easier for local teams to support each other. However, there is still a challenge to find commissioners at all levels. The change to the board of trustees implemented in January 2022 has enabled the programme, adult support and PR teams to work together for the benefit of the County.

In the summer we celebrated long service and outstanding service to guiding at an awards evening. 21 leaders completed their leadership qualification, and 4 leaders gained their going away with qualification. Girlguiding Midlands introduced a 3 year long service award, and these badges were presented by local commissioners. Our young members continued to gain bronze, silver and gold awards and one leader achieved her Queen's Guide Award. Our congratulations go out to all the recipients.

Financial review

Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy

Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

Plans for future periods

Our plans for 2023 include county events for all sections and cross-sectional events. In addition, we hope to raise the profile of Girlguiding Northamptonshire by partnering with the Northampton Football association providing opportunities for members to try football during the build up to the Woman's World Cup. Girlguiding Northamptonshire will continue to support national and region initiatives and events which include a change in the leadership qualification and a brand refresh. The PR team will use the brand refresh as an opportunity to focus on member recruitment.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

29 April 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2022

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 act;
and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

2 May 2023

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		389,092		394,295
Current assets					
Stocks	3	27,184		29,172	
Debtors	4	24,372		3,749	
Bank accounts		274,258		191,414	
Cash accounts		428		407	
		<u>326,242</u>		<u>224,742</u>	
Creditors					
Amounts falling due within one year	5	103,805		5,465	
		<u>222,437</u>		<u>219,277</u>	
Net current assets			<u>222,437</u>		<u>219,277</u>
Total assets less current liabilities			<u>611,529</u>		<u>613,572</u>
Net assets			<u>611,529</u>		<u>613,572</u>
Capital funds					
Unrestricted funds			<u>611,529</u>		<u>613,572</u>
Total funds			<u>611,529</u>		<u>613,572</u>

Approved by the trustees on 29 April 2023 and signed on their behalf by:

Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrest'd funds £	Rest'd funds £	Total funds 2022 £	Total funds 2021 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	67,332	-	67,332	58,576
Activities to generate funds	27,808	-	27,808	18,354
Investment income	469	-	469	14
	<u>95,609</u>	<u>-</u>	<u>95,609</u>	<u>76,944</u>
Incoming resources from charitable activities	13,627	-	13,627	6,154
	<u>109,236</u>	<u>-</u>	<u>109,236</u>	<u>83,098</u>
Resources expended				
Costs of generating funds	67,185	-	67,185	50,101
Charitable activities	5,713	-	5,713	4,873
Governance costs	38,381	-	38,381	37,183
	<u>111,279</u>	<u>-</u>	<u>111,279</u>	<u>92,157</u>
Net movement in funds	(2,043)	-	(2,043)	(9,059)
Total funds brought forward	<u>613,572</u>	<u>-</u>	<u>613,572</u>	<u>622,631</u>
Total funds carried forward	<u><u>611,529</u></u>	<u><u>-</u></u>	<u><u>611,529</u></u>	<u><u>613,572</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
General fund - Unrestricted				
Opening balance	583,504		602,576	
Deficit for the year	(16,264)		(19,072)	
	<u> </u>	567,240	<u> </u>	583,504
Designated fund - special events				
Opening balance	13,845		14,332	
Water	1,149		243	
Camp activities	357		(730)	
Archery148	<u> </u>		<u> </u>	
		15,499		13,845
Designated fund – Legacy reserve				
Opening balance	12,319		2,319	
Donations received	17,225		10,000	
Transfers	(5,158)		-	
	<u> </u>		<u> </u>	
		24,386		12,319
Designated fund – IT Contingency				
Opening balance	3,670		3,170	
Transfer from general	500		500	
	<u> </u>		<u> </u>	
		4,170		3,670
Designated fund - Tuptonia				
Opening balance	234		234	
	<u> </u>		<u> </u>	
		234		234
Total funds at 31 December 2022		<u><u>611,529</u></u>		<u><u>613,572</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities SORP as it applies from 1 January 2019.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources

Incoming resources are accounted for on an accruals basis.

Resources expended

All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	Not depreciated
Freehold property - Unity Centre	Not depreciated
Freehold property - MacQueen House	Not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	Over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	Not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income

Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received

Grants received are treated in accordance with the terms of the grant.

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Share in narrowboat

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2022	572,425	5,000	68,467	645,892
Additions	-	-	3,440	3,440
Disposals	-	-	-	-
At 31 December 2022	<u>572,425</u>	<u>5,000</u>	<u>71,907</u>	<u>649,332</u>
Depreciation:				
At 1 January 2022	190,954	-	60,643	251,597
Charge for the year	3,860	-	4,783	8,643
Eliminated on Disposals	-	-	-	-
At 31 December 2022	<u>194,814</u>	<u>-</u>	<u>65,426</u>	<u>260,240</u>
Net book value:				
At 31 December 2022	<u>377,611</u>	<u>5,000</u>	<u>6,481</u>	<u>389,092</u>
At 31 December 2021	<u>381,471</u>	<u>5,000</u>	<u>7,824</u>	<u>394,295</u>

**The net book value of land and buildings
at 31 December 2022 comprised:**

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	74,528	67,239	7,289
Jubilee, campsite	129,175	127,575	1,600
	<u>572,425</u>	<u>194,814</u>	<u>377,611</u>

3. Stocks

	2022 £	2021 £
Trading stock held at all properties	27,184	29,172

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Debtors and prepayments

Amounts falling due within one year:

	2022	2021
	£	£
Prepayments and accrued income	24,372	3,749
	<u>24,372</u>	<u>3,749</u>

5. Creditors

Amounts falling due within one year:-

	2022	2021
	£	£
Accruals and deferred income	103,805	5,465
	<u>103,805</u>	<u>5,465</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Incoming resources

	Unrest'd funds 2022 £	Rest'd income funds 2022 £	Total funds 2022 £	Total funds 2021 £
Voluntary income				
Donations	5,048	-	5,048	16,704
Grants	-	-	-	9,940
Subscriptions	45,059	-	45,059	31,932
Legacy	17,225		17,225	-
	<u>67,332</u>	<u>-</u>	<u>67,332</u>	<u>58,576</u>
Activities for generating funds				
Trading activities	21,837	-	21,837	16,649
Rent received	-	-	-	-
Fund raising	5,971	-	5,971	1,705
Centenary books	-	-	-	-
	<u>27,808</u>	<u>-</u>	<u>27,808</u>	<u>18,354</u>
Incoming resources from charitable activities				
Fees received	13,627	-	13,627	6,154
	<u>13,627</u>	<u>-</u>	<u>13,627</u>	<u>6,154</u>
Investment income				
Interest	469	-	469	14
	<u>469</u>	<u>-</u>	<u>469</u>	<u>14</u>

7. Costs of generating funds

	2022 £	2022 £	2021 £
Trading activities cost of sales	18,069		13,837
Building and garden maintenance	8,836		13,049
Electricity and gas	17,181		821
Rent and service charges	1,788		996
Water rates	415		363
Business rates	740		1,390
Insurance	10,320		9,753
Fund raising expenses	1,193		-
Depreciation	8,643		9,892
Centenary books	-		-
		<u>67,185</u>	<u>50,101</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Charitable activities	2022	2022	2021
	£	£	£
Trips and events	(3,032)		147
Camp activities	(357)		730
Training and trainers expenses	1,442		115
Awards and certificates	1,930		3,333
Equipment	5,158		548
Donations	1,165		-
County wear	(593)		-
	<u> </u>		<u> </u>
		5,713	4,873
		<u> </u>	<u> </u>
9. Governance costs	2022	2022	2021
	£	£	£
Equipment repairs and software	1,986		1,795
Printing and stationery	785		433
Computer costs	1,657		1,986
Telephone and post	3,313		4,497
Staff salaries	23,869		22,446
Bank charges	136		121
Legal and professional	1,500		1,500
Sundries	3,695		3,019
Travel	1,070		420
Subscriptions	370		966
	<u> </u>		<u> </u>
		38,381	37,183
		<u> </u>	<u> </u>

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 304418

Accounts

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**MOORE
CHARTERED ACCOUNTANTS
OAKLEY HOUSE, HEADWAY BUSINESS PARK
3 SAXON WAY WEST
CORBY
NORTHAMPTONSHIRE
NN18 9EZ**

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Adele Cooney

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Adele Cooney
Deputy County Commissioner	Melissa Dee
Deputy County Commissioner	Sharon Priest
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest
Commissioner Support	Maddalena Tinker
County member	Arwen Palmer
Member recruitment	Joanne Bearman
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Northampton Nene Valley	Hayley Palmer

Secretary: Joint: Lynda Beaumont
Joint: Alison Cowie

County President: Marie Burton

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office: Unity Centre
Unit 1 Brookfield
Duncan Close
Moulton Park
Northampton
NN3 6WL

Accountants: Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

Bankers: CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report for the year ended 31 December 2021 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2021 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The county association is led by approximately 1,300 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The executive committee has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 5 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 started quietly with units meeting virtually due to the continued lock down. The drop in membership figures at subscription were slightly higher than the national figures. In April units were able to return to meeting face to face indoors and out. Northamptonshire hosted a joint virtual county training day in May, over 80 leaders were joined by leaders from Warwickshire and Nottinghamshire focussing on returning to in person guiding. The training team has continued to support leaders with ongoing First Response and Safe Space training. In July we held 'Pick a Path at Pitsford' an activity day for all sections, over 100 members took part. In the summer units were able to take their girls on camps and holidays and the autumn term saw a gradual increase in membership numbers and most units meeting in person.

Initially our county properties were able to open for day and evening bookings and later in the summer overnight stays. Both properties had a good level of bookings, all made possible by the continued maintenance and support of the dedicated volunteer committees.

In the autumn term the division and district boundaries were reviewed, amalgamating smaller districts, and changing boundaries. By reducing the number of districts and divisions it has ensured all units are supported by commissioners and districts have more leaders to share the district roles between, hopefully setting foundations for future growth and retention. The county structure introduced in October 2020 was also reviewed and proposed changes to the structure were discussed to be implemented in 2022.

In November we celebrated long service and outstanding service to guiding at an evening awards ceremony. In addition, we gave out our county Guiding Spirit award to a young member who showed outstanding courage to cope with adversity. Several adults were presented with a Guiding Hero Award, this is a new headquarters award for volunteers who have done something extra special for their local guiding area. Many of our younger members continued to achieve their Gold, Silver and Bronze awards, and three young leaders achieved their Commonwealth award. Our congratulations go out to all the recipients.

Financial review

Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy

Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

Our 4,500 members in Girlguiding Northamptonshire will continue to support national and region initiatives and events. Now face to face guiding has returned the county teams are busy putting together low cost events for young members and leaders to enjoy throughout the year. In addition, we hope to be able to raise the profile of Girlguiding Northamptonshire through partnerships with other local organisations and focus on member recruitment by participating in wider community events.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

29 April 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2021

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
NN18 9EZ

29 April 2022

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2021

	Note		2021		2020
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		394,295		397,607
Current assets					
Stocks	3	29,172		28,702	
Debtors	4	3,749		11,017	
Bank accounts		191,414		188,405	
Cash accounts		407		602	
		224,742		228,726	
Creditors					
Amounts falling due within one year	5	5,465		3,702	
Net current assets			219,277		225,024
Total assets less current liabilities			613,572		622,631
Net assets			613,572		622,631
Capital funds					
Unrestricted funds			613,572		622,631
Total funds			613,572		622,631

Approved by the trustees on 29 April 2022 and signed on their behalf by:

Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrest'd funds £	Rest'd funds £	Total funds 2021 £	Total funds 2020 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	58,576	-	58,576	116,477
Activities to generate funds	18,354	-	18,354	10,674
Investment income	14	-	14	132
	<u>76,944</u>	<u>-</u>	<u>76,944</u>	<u>127,283</u>
Incoming resources from charitable activities	6,154	-	6,154	2,485
Total incoming resources	<u>83,098</u>	<u>-</u>	<u>83,098</u>	<u>129,768</u>
Resources expended				
Costs of generating funds	50,101	-	50,101	49,464
Charitable activities	4,873	-	4,873	15,471
Governance costs	37,183	-	37,183	38,492
Total resources expended	<u>92,157</u>	<u>-</u>	<u>92,157</u>	<u>103,427</u>
Net movement in funds	(9,059)	-	(9,059)	26,341
Total funds brought forward	<u>622,631</u>	<u>-</u>	<u>622,631</u>	<u>596,290</u>
Total funds carried forward	<u>613,572</u>	<u>-</u>	<u>613,572</u>	<u>622,631</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
General fund - Unrestricted				
Opening balance	602,576		576,032	
Surplus / (Deficit) for the year	(19,072)		26,544	
	<u> </u>		<u> </u>	
		583,504		602,576
 Designated fund - Special events				
Opening balance	14,332		14,466	
Water	243		-	
Camp activities	(730)		-	
Archery	-		-	
Swiss bliss	-		(134)	
	<u> </u>		<u> </u>	
		13,845		14,332
 Designated fund – Legacy reserve				
Opening balance	2,319		2,319	
Donations received	10,000		-	
Transfers	-		-	
	<u> </u>		<u> </u>	
		12,319		2,319
 Designated fund – IT Contingency				
Opening balance	3,170		3,239	
Transfer from general	500		500	
Costs in year	-		(569)	
	<u> </u>		<u> </u>	
		3,670		3,170
 Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>		<u> </u>	
		234		234
 Total funds at 31 December 2021		<u><u>613,572</u></u>		<u><u>622,631</u></u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources

Incoming resources are accounted for on an accruals basis.

Resources expended

All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income

Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received

Grants received are treated in accordance with the terms of the grant.

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Share in narrowboat

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2021	572,425	5,000	61,887	639,312
Additions	-	-	6,580	6,580
Disposals	-	-	-	-
	<u>572,425</u>	<u>5,000</u>	<u>68,467</u>	<u>645,892</u>
At 31 December 2021	572,425	5,000	68,467	645,892
Depreciation:				
At 1 January 2021	187,094	-	54,611	241,705
Charge for the year	3,860	-	6,032	9,892
Eliminated on Disposals	-	-	-	-
	<u>190,954</u>	<u>-</u>	<u>60,643</u>	<u>251,597</u>
At 31 December 2021	190,954	-	60,643	251,597
Net book value:				
At 31 December 2021	<u>381,471</u>	<u>5,000</u>	<u>7,824</u>	<u>394,295</u>
At 31 December 2020	<u>385,331</u>	<u>5,000</u>	<u>7,276</u>	<u>397,607</u>

The net book value of land and buildings at 31 December 2021 comprised:

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	74,528	63,737	10,791
Jubilee, campsite	129,175	127,217	1,958
	<u>572,425</u>	<u>190,954</u>	<u>381,471</u>

3. Stocks

	2021 £	2020 £
Trading stock held at all properties	<u>29,172</u>	<u>28,702</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Debtors and prepayments

Amounts falling due within one year:

	2021	2020
	£	£
Prepayments and accrued income	3,749	11,017
	3,749	11,017

5. Creditors

Amounts falling due within one year:-

	2021	2020
	£	£
Accruals and deferred income	5,465	3,702
	5,465	3,702

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Incoming resources

	Unrest'd funds 2021 £	Rest'd income funds 2021 £	Total funds 2021 £	Total funds 2020 £
Voluntary income				
Donations	16,704	-	16,704	22,238
Grants	9,940	-	9,940	36,507
Subscriptions	31,932	-	31,932	57,732
	<u>58,576</u>	<u>-</u>	<u>58,576</u>	<u>116,477</u>
Activities for generating funds				
Trading activities	16,649	-	16,649	9,890
Fund raising	1,705	-	1,705	784
	<u>18,354</u>	<u>-</u>	<u>18,354</u>	<u>10,674</u>
Incoming resources from charitable activities				
Fees received	6,154	-	6,154	2,485
	<u>6,154</u>	<u>-</u>	<u>6,154</u>	<u>2,485</u>
Investment income				
Interest	14	-	14	132
	<u>14</u>	<u>-</u>	<u>14</u>	<u>132</u>

7. Costs of generating funds

	2021 £	2021 £	2020 £
Trading activities cost of sales	13,837		8,522
Building and garden maintenance	13,049		11,267
Electricity and gas	821		7,747
Rent and service charges	996		1,507
Water rates	363		1,001
Business rates	1,390		772
Insurance	9,753		9,615
Depreciation	9,892		9,033
		<u>50,101</u>	<u>49,464</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Charitable activities	2021	2021	2020
	£	£	£
Trips and events	147		(408)
Camp activities	730		843
Training and trainers' expenses	115		325
Awards and certificates	3,333		2,655
Equipment	548		214
County wear	-		869
Celebrate!	-		6,197
Highgate house	-		4,776
	<hr/>		<hr/>
		4,873	15,471
		<hr/> <hr/>	<hr/> <hr/>
9. Governance costs	2021	2021	2020
	£	£	£
Equipment repairs and software	1,795		1,939
Printing and stationery	433		2,130
Computer costs	1,986		1,338
Telephone and post	4,497		3,571
Staff salaries	22,446		22,044
Bank charges	121		86
Legal and professional	1,500		1,849
Sundries	3,019		2,819
Travel	420		656
Subscriptions	966		2,060
	<hr/>		<hr/>
		37,183	38,492
		<hr/> <hr/>	<hr/> <hr/>

NORTHAMPTON COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 304418

Accounts

CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

MOORE
CHARTERED ACCOUNTANTS
OAKLEY HOUSE, HEADWAY BUSINESS PARK
3 SAXON WAY WEST
CORBY
NORTHAMPTONSHIRE
NN18 9EZ

GIRLGUIDING NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Janita Mackin (resigned 31/10/20)
Adele Cooney (appointed 1/11/20)

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Janita Mackin (resigned 31/10/20) Adele Cooney (appointed 1/11/20)
Assistant County Commissioner	Ann Johnson (resigned 31/10/20) Melissa Dee (appointed 1/11/20)
Assistant County Commissioner	Adele Cooney (resigned 31/10/20) Sharon Priest (appointed 1/11/20)
Chair of PR	Jane Causebrook (resigned 30/9/20)
Chair of Adult Support	Lynsey McIntosh (resigned 30/9/20)
Chair of Programme Team	Susan Cole (resigned 30/9/20)
Chair of Finance	Frances Tebbutt
Safeguarding	Sharon Priest (appointed 1/10/20)
Commissioner Support	Maddalena Tinker (appointed 1/10/20)
County member	Currently unfilled
Member recruitment	Currently unfilled

Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
Desborough and Rothwell	Shelagh Hodder (resigned 30/9/20)
Higham Ferrers	Currently unfilled (resigned 30/9/20)
Isham	Barbara Hendry (resigned 30/9/20)
Kettering	Sam Chatwin (resigned 30/9/20)
Mid	Currently unfilled (resigned 30/9/20)
Northampton Nene Valley	Hayley Palmer
Northampton North	Sue Hall (resigned 30/9/20)
Oundle and Thrapston	Currently unfilled (resigned 30/9/20)
Salcey	Currently unfilled (resigned 30/9/20)
South	Currently unfilled (resigned 30/9/20)
Wellingborough	Davina Weigleb (resigned 30/9/20)
West	Lesley Ingle (appointed 10/3/20 resigned 30/9/20)

Secretary: Susan Hunting (resigned 31/10/20)
Joint: Lynda Beaumont (appointed 1/11/20)
Joint: Allison Cowie (appointed 1/11/20)

County President: Marie Burton (appointed 1/10/20)

GIRLGUIDING NORTHAMPTONSHIRE
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office:	Unity Centre Unit 1 Brookfield Duncan Close Moulton Park Northampton NN3 6WL
Accountants:	Moore Chartered Accountants Oakley House Headway Business Park 3 Saxon Way West Corby Northamptonshire NN18 9EZ
Bankers:	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report for the year ended 31 December 2020 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2015.

Structure, governance and management

Trustee induction and training

New trustees undergo a handover from the previous appointment holder, to ensure all procedures and requirements are understood and taken on.

New trustees also spend time with the county commissioner and/or her assistants, to ensure they meet all training and support needs of the individuals who take on these roles in the county.

Organisation

Girlguiding Northamptonshire is a branch of Girlguiding UK, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during 2020 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk).

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding UK within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding UK for the benefit of girls and young women.

The county association is led by approximately 1,300 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Risk policy

The executive committee has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities

Girlguiding is the largest voluntary organisation for girls and young women in the UK. Girlguiding Northamptonshire is accessible to girls, aged 5 and above, from all communities and with all abilities. Members meet together, usually weekly, in units all over the county. Here they have the opportunity to join in fun events, challenge themselves and learn the life skills needed for the modern world.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

2020 was a quieter year for the County due to the pandemic, however over 100 leaders celebrated at a special 'Thank you for volunteering' activity weekend culminating in a gala dinner in February. During lockdown guiding continued via zoom meetings, younger members were sent activity packs and some districts held virtual camps. In the summer some units were able to meet outside and in the autumn face to face indoor guiding was possible. The county 'NoVElty' challenge celebrated VE Day and many units and individuals raised money for the NHS through a Covid challenge badge.

Our county properties were unable to take bookings during the majority of 2020 but continued to be supported and maintained by the dedicated volunteer committees.

In October the new County Structure was introduced changing the Executive Committee with a Board of Trustees replacing the Division Commissioners with role specific appointments. In addition, an operations team was created to bring together the chairs of various sub committees to oversee delivering the guiding programme locally. At the end of October Janita Mackin's role as County Commissioner ended and we celebrated her 5 years in office and her outstanding contribution to the development of guiding in Northamptonshire.

We have individually presented adult volunteers for both long service and for outstanding service to guiding. We gave out our county Guiding Spirit awards to young members who showed outstanding courage to cope with adversity. We also introduced a special Lockdown Guiding Spirit Award for all members who were nominated for doing something extra special to support their own community or local guiding during the lockdown. Many of our younger members continued to achieve their Gold awards, and one Leader achieved their Queens Guide award. Our congratulations go out to all the recipients.

Financial review

Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy

Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

GIRLGUIDING NORTHAMPTONSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for future periods

Our 5,000 members in Girlguiding Northamptonshire will continue to support national and region initiatives and events. Girlguiding has launched a new 5 year strategy and the county teams are busy creating a new strategy to reflect the national one. In 2021 we hope to be able to return to face to face guiding and will focus on recruitment and retention of young members and volunteers and if restrictions allow some larger county events.

Approved by the trustees and signed on their behalf by:

Adele Cooney as County Commissioner

4 May 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2020

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's trustees 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Moore
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
Northamptonshire
NN18 9EZ

5 May 2021

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		397,607		391,338
Current assets					
Stocks	3	28,702		28,982	
Debtors	4	11,017		12,315	
Bank accounts		188,405		181,410	
Cash accounts		602		468	
		<u>228,726</u>		<u>223,175</u>	
Creditors					
Amounts falling due within one year	5	<u>3,702</u>		<u>18,223</u>	
Net current assets			225,024		204,952
Total assets less current liabilities			<u>622,631</u>		<u>596,290</u>
Net assets			<u>622,631</u>		<u>596,290</u>
Capital funds					
Unrestricted funds			622,631		596,290
Total funds			<u>622,631</u>		<u>596,290</u>

Approved by the trustees on 4 May 2021 and signed on their behalf by:

Adele Cooney as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrest'd funds £	Rest'd funds £	Total funds 2020 £	Total funds 2019 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	116,477	-	116,477	62,014
Activities to generate funds	10,674	-	10,674	42,671
Investment income	132	-	132	276
	<u>127,283</u>	<u>-</u>	<u>127,283</u>	<u>104,961</u>
Incoming resources from charitable activities	2,485	-	2,485	21,305
Total incoming resources	<u>129,768</u>	<u>-</u>	<u>129,768</u>	<u>126,266</u>
Resources expended				
Costs of generating funds	49,464	-	49,464	88,532
Charitable activities	15,471	-	15,471	965
Governance costs	38,492	-	38,492	51,259
Total resources expended	<u>103,427</u>	<u>-</u>	<u>103,427</u>	<u>140,756</u>
Net movement in funds	26,341	-	26,341	(14,490)
Total funds brought forward	<u>596,290</u>	<u>-</u>	<u>596,290</u>	<u>610,780</u>
Total funds carried forward	<u><u>622,631</u></u>	<u><u>-</u></u>	<u><u>622,631</u></u>	<u><u>596,290</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
DETAILED ANALYSIS OF MOVEMENTS IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020		2019	
	£	£	£	£
General fund - Unrestricted				
Opening balance	576,032		589,891	
Surplus / (Deficit) for the year	26,544		(13,859)	
	<u> </u>	602,576	<u> </u>	576,032
 Designated fund - special events				
Opening balance	14,466		15,518	
Water	-		(1,207)	
Camp activities	-		-	
Archery	-		-	
Swiss Bliss	(134)		155	
	<u> </u>	14,332	<u> </u>	14,466
 Designated fund – Legacy reserve				
Opening balance	2,319		1,819	
Donations received	-		500	
Transfers	-		-	
	<u> </u>	2,319	<u> </u>	2,319
 Designated fund – IT Contingency				
Opening balance	3,239		3,318	
Transfer from general	500		500	
Costs in year	(569)		(579)	
	<u> </u>	3,170	<u> </u>	3,239
 Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	-		-	
	<u> </u>	234	<u> </u>	234
 Total funds at 31 December 2020		<u> </u>	<u> </u>	
		<u>622,631</u>	<u>596,290</u>	

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources

Incoming resources are accounted for on an accruals basis.

Resources expended

All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets

Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks

Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting

The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income

Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received

Grants received are treated in accordance with the terms of the grant.

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Share in narrowboat

Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown within Tangible fixed assets on the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2020	558,457	5,000	60,553	624,010
Additions	13,968	-	1,334	15,302
At 31 December 2020	<u>572,425</u>	<u>5,000</u>	<u>61,887</u>	<u>639,312</u>
Depreciation:				
At 1 January 2020	183,234	-	49,438	232,672
Charge for the year	3,860	-	5,173	9,033
At 31 December 2020	<u>187,094</u>	<u>-</u>	<u>54,611</u>	<u>241,705</u>
Net book value:				
At 31 December 2020	<u>385,331</u>	<u>5,000</u>	<u>7,276</u>	<u>397,607</u>
At 31 December 2019	<u>375,223</u>	<u>5,000</u>	<u>11,115</u>	<u>391,338</u>

The net book value of land and buildings at 31 December 2020 comprised:

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	74,528	60,236	14,292
Jubilee, campsite	129,175	126,858	2,317
	<u>572,425</u>	<u>187,094</u>	<u>385,331</u>

3. Stocks

	2020 £	2019 £
Trading stock held at all properties	<u>28,702</u>	<u>28,982</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Debtors and prepayments

Amounts falling due within one year:

	2020	2019
	£	£
Prepayments and accrued income	11,017	12,315
	<u>11,017</u>	<u>12,315</u>

5. Creditors

Amounts falling due within one year:-

	2020	2019
	£	£
Accruals and deferred income	3,702	18,223
	<u>3,702</u>	<u>18,223</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. **Incoming resources**

	Unrest'd funds 2020 £	Rest'd income funds 2020 £	Total funds 2020 £	Total funds 2019 £
Voluntary income				
Donations	22,238	-	22,238	5,318
Grants	36,507	-	36,507	-
Subscriptions	57,732	-	57,732	56,696
	<u>116,477</u>	<u>-</u>	<u>116,477</u>	<u>62,014</u>
Activities for generating funds				
Trading activities	9,890	-	9,890	34,163
Rent received	-	-	-	-
Fund raising	784	-	784	8,493
Centenary books	-	-	-	15
	<u>10,674</u>	<u>-</u>	<u>10,674</u>	<u>42,671</u>
Incoming resources from charitable activities				
Fees received	2,485	-	2,485	21,305
	<u>2,485</u>	<u>-</u>	<u>2,485</u>	<u>21,305</u>
Investment income				
Interest	132	-	132	276
	<u>132</u>	<u>-</u>	<u>132</u>	<u>276</u>

7. **Costs of generating funds**

	2020 £	2020 £	2019 £
Trading activities cost of sales	8,522		29,810
Building and garden maintenance	11,267		22,443
Electricity and gas	7,747		9,611
Rent and service charges	1,507		1,834
Water rates	1,001		987
Business rates	772		639
Insurance	9,615		8,926
Fund raising expenses	-		1,622
Depreciation	9,033		12,660
Centenary books	-		-
		<u>49,464</u>	<u>88,532</u>

GIRLGUIDING NORTHAMPTONSHIRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Charitable activities	2020	2020	2019
	£	£	£
Trips and events	(408)		(1,407)
Camp activities	843		(3,990)
Training and trainers expenses	325		1,465
Awards and certificates	2,655		2,151
Equipment	214		930
Donations	-		800
New Programme	-		52
Leaders Thank You	-		964
County wear	869		-
Celebrate!	6,197		-
Highgate House	4,776		-
	<hr/>	15,471	<hr/>
		<hr/> <hr/>	<hr/> <hr/>
9. Governance costs – unrestricted	2020	2020	2019
	£	£	£
AGM expenses	-		395
Equipment repairs and software	1,939		1,536
Printing and stationery	2,130		6,229
Computer costs	1,338		1,606
Telephone and post	3,571		8,114
Staff salaries	22,044		22,454
Bank charges	86		222
Public relations	-		55
Legal and professional	1,849		1,436
Sundries	2,819		4,917
Travel	656		2,352
Subscriptions	2,060		1,943
	<hr/>	38,492	<hr/>
		<hr/> <hr/>	<hr/> <hr/>

GIRLGUIDING NORTHAMPTONSHIRE
FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10