



THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

“GIRLGUIDING NOTTINGHAMSHIRE COUNTY”

TRUSTEES’ REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

LEMANS
CHARTERED ACCOUNTANTS
NOTTINGHAM

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

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THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

TRUSTEES:

The Trustees who served during the year ended 31 December 2020 were:

| | | |
|----------------------------|--------------------|------------------------------|
| County Commissioner | Mrs J Brocklehurst | to July 2020 |
| | Mrs K Pogson | from August 2020 |
| | Mrs K Hunt | from August 2020 to May 2021 |

| | | |
|---------------------------------------|---------------|----------------|
| Assistant County Commissioners | Mrs K Pogson | to July 2020 |
| | Mrs K Hunt | to July 2020 |
| | Mrs J Bingham | from June 2021 |
| | Mrs H Watson | from June 2021 |

Division Commissioners

| | | |
|-----------------------------|-----------------------|---------------------|
| Ashfield | Mrs C Willis | to August 2020 |
| | Mrs K Corbett | from September 2020 |
| Attenborough and Toton | Miss I Wort | |
| Beauvale | Miss V Stanton | to August 2020 |
| | Mrs J Bingham | from September 2020 |
| Beeston and Chilwell | Miss J Ward | |
| Mansfield | Mrs H Oates | |
| Newark | Mrs J Woods | |
| Newstead | Mrs J Bentley-Housden | |
| Nottingham Daybrook | Mrs D Anderton | |
| Nottingham Forest | Mrs A Thomas | to August 2020 |
| | Ms C Don | from September 2020 |
| Nottingham Hemlock & Castle | Miss E Hogan | |
| Nottingham Westdale | Mrs G Dack | |
| Notts Fosse | Mrs S Black | |
| Notts Wolds | Mrs R Quick | |
| Ollerton | Miss J Hind | to June 2020 |
| | Miss R Hennell | from July 2020 |
| Retford | Mrs C Cheetham | to April 2020 |
| | Mrs K Taylor | from May 2020 |
| Southwell | Miss N Wilson | |
| Westbridgford | Mrs N Lucas | |
| Worksop | Mrs H Stuckey | to August 2020 |
| | Mrs B Bury | from September 2020 |

| | |
|------------------|----------------|
| President | Mrs E Griffith |
|------------------|----------------|

| | | |
|------------------------|---------------|---------------------|
| Vice Presidents | Mrs P Farr | Mrs J Surgey |
| | Mrs S Guy | Mrs J Culley-Oliver |
| | Mrs J Allen | Mrs S Pearce |
| | Mrs A Allery | Mrs D Miles |
| | Mrs E Harvey | Mrs S Westwood |
| | Mrs J Ramsden | Mrs P Lamb |
| | Mrs C Leaver | |

| | |
|------------------------|--------|
| Charity Number: | 503168 |
|------------------------|--------|

| | |
|-------------------------|--|
| Charity Offices: | 16 – 18 Burton Road, Carlton, Nottingham NG4 3DF |
|-------------------------|--|

| | |
|------------------------------|---|
| Independent Examiner: | Karen Mealand FCCA Lemans, 29 Arboretum Street, Nottingham NG1 4JA |
|------------------------------|---|

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY REPORT OF THE TRUSTEES

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

STATUS

The Guide Association – Nottinghamshire County which also operates under the name of Girlguiding Nottinghamshire is part of the Guide Association of the United Kingdom (also operating as Girlguiding UK) which is incorporated by Royal Charter and is a Registered Charity (No. 503168).

ORGANISATION STRUCTURE

The governance and organisational structure of the Association is administered through an Executive Committee under the leadership of the County Commissioner who is appointed by the Midland Region Guide Executive. There are 18 divisions within Nottinghamshire County each having a Division Commissioner who is appointed by the County Commissioner of the Guide Association – Nottinghamshire County, and as such they are responsible for the overseeing of the administration in the County. The Trustees of the County are the appointed Division Commissioners, the County Commissioner and the Assistant County Commissioners of The Guide Association – Nottinghamshire County, who are also voting members of the Nottinghamshire County Executive Committee. A full list can be found on page 1 of this report.

GUIDING – THE AIM

The aims of Girlguiding are manifold, but primarily they are to provide situations and activities where girls can develop emotionally, physically, mentally and spiritually and become active citizens in today's changing world. There will be co-operation with parents, schools, religious groups and other organisations concerned with the development of young people.

PUBLIC BENEFIT

The Guide Association – Nottinghamshire 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).

The Guide Association – Nottinghamshire 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 Trustees have had regard to Charity Commission guidance on public benefit.

COUNTY COMMISSIONER'S REPORT ANNUAL REPORT 2020

As we started 2020, I was very mindful that my appointment was passing quickly as the County Commissioner for Girlguiding Nottinghamshire. With just over a year left I had one ambition to leave Girlguiding Nottinghamshire in the best possible place it can be to move forward with the next 5 years.

Myself and my Assistants had three priorities:

- To grow Girlguiding Nottinghamshire and launch the #teamnotts approach to growth (we will need each other to do this!)
- To ensure we are all delivering safe guiding by making sure we are compliant with both Safe Space and First Response training
- To widen opportunities for international experiences

In February we were excited to launch our recruitment for the next MegaMoot, a fantastic joint camp for Scouting and Guiding in Nottinghamshire which will take place over the weekend of the 29 April – 2 May 2022 at Walesby Forest. We were also looking forward to our County Training weekend, County Day, International adventures to Mexico 2020 and our INTEX selection weekend for adventures in 2022.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

This was followed by a wonderful event where over 1000 Nottinghamshire girls and leaders joined others across the Midlands at the NEC in Birmingham to celebrate Thinking Day. Celebrate 2020 was an amazing day and great to celebrate together in a fun and exciting way.

In March Girlguiding Nottinghamshire took over a number of Parkruns. This was part of Girlguiding Midlands taking over parkruns across the region. Our members joined in by running the event, cheering on the runners and volunteering as marshals.

Then on Tuesday 17th March 2020 the UK Government announced the need for social clubs to stop meeting to reduce the spread of a new virus called Covid-19. This announcement was quickly followed by Girlguiding UK stating that all unit meetings, activities, trainings and events that take place face to face must cease with immediate effect and until further notice. The World Health Organisation announced that Covid-19 is a pandemic.

In response to the global pandemic Girlguiding Nottinghamshire established a senior leadership team (SLT) a sub-committee of Girlguiding Nottinghamshire Executive. The SLT was established to take on the functions of all Girlguiding Nottinghamshire's sub-committees during this pandemic and period of closure. The SLT oversaw the functions of the following committees:

- Finance and staffing
- Properties
- Office
- Communication and voice
- Shop
- Awards

The SLT was established for three priorities:

1. To ensure stability in the day to day running of the charity
2. To support and offer guidance to our paid employees and our volunteers
3. To maintain communication channels during the period of close down

The SLT was and still is directly accountable to the County Executive Committee of Girlguiding Nottinghamshire. The SLT ensured that Girlguiding policies and principles were followed at all times.

The SLT function is to:

- Consider matters deemed urgent during this period of closure in relation to the following:-
 - The Girlguiding Midlands Region executive committee
 - The division executive committees
 - The county commissioner and members of the county committee
 - Girlguiding Nottinghamshire advisers and coordinators
 - The sub committees of the county committee as outlines above
 - Members of Girlguiding Nottinghamshire
- Act as a channel of communication between the division executive committees and the executive committee of Girlguiding Midlands Region.
- Monitor the finances of Girlguiding Nottinghamshire and to ensure that proper records of accounts are kept in accordance with the provisions of the Charities Act.
- Ensure that the buildings, land, equipment and heritage belonging to or leased to Girlguiding Nottinghamshire are maintained effectively.
- Administer for the county committee all funds, securities and other assets belonging to Girlguiding Nottinghamshire.
- Monitor and support the terms and conditions of any paid employees.

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Whilst usual meetings were not possible Girlguiding, as it always does, adapted with new ways of keeping activities and challenges live for the girls. There were lots of lovely, good news stories, girls continuing with their badge work from home and keeping active with adventures at home. Units started to explore the opportunities of delivering meetings virtually using platforms such as Zoom, GoToMeetings and Teams.

Girlguiding Nottinghamshire is immensely proud of all of our key workers who continue to support everyone during this time. As a gesture of thanks we developed a Thank You Video. This video had contributions from all sections of our organisation and the Trefoil Guild. Our members thanked our amazing NHS key workers, teachers and parents.

Then in May I was invited to take up the role as Deputy Chief Commissioner for the Midlands. The role was to bring new challenges and opportunities. Stepping down as the County Commissioner is something I did not do easily but I know the County was going to be in fantastic hands of my two deputies who agreed to step up as a role share.

In July one of our campsites was due to have a 90th birthday celebration. Elton is one of Girlguiding Nottinghamshire's County properties located in Orston. In celebration a fun day for all sections and an overnight camp for Guides and Rangers was planned. Unfortunately, this had to be cancelled due to the pandemic. This did not stop Girlguiding Nottinghamshire from celebrating in their own way by having a 'Stay at home' camp. A wonderful weekend of activities reaching out to our members and raising funds for a local charity in Newark.

31st July – County Commissioner role completed.

Jackie Brocklehurst

Deputy Chief Commissioner Midlands / Former County Commissioner (Nottinghamshire)

As lockdown eased in August, some of our units took the opportunity to meet outside over the summer months. Our properties remained closed during this period, however efforts have been made and plans put in place to ensure that all out priorities were made Covid safe ready for when we are able to return. As we entered a second lockdown in November, our volunteers continued to meet with their units via Zoom during the winter term, offering girls a variety of programme activities and badges.

In November we launched a Virtual Christmas Challenge badge for members of all ages, with lots of festive and fun activities. In December we held a social event for our adults, inviting leaders, volunteers and our Trefoil Guild to give them a chance to get together for a quiz and carols led by members of our singing circle. This was a first for us on Zoom and over 50 people attended. Joint County Commissioner, Kirstie, visited 22 units over the Christmas period, visiting nearly 300 members of all ages from Rainbows to our Trefoil Guild.

Unfortunately, due to the ongoing Covid restrictions we made the decision to postpone Mega Moot 2022, our joint event with Nottinghamshire Scouts. The main reason being that both organisations agreed that our priority should be returning Scouting and Girlguiding to normal as quickly and safely as we can following the pandemic. While this was disappointing, we are committed to running another event in the future when it is safe to do so.

Likewise, we made the decision to postpone our county awards afternoon, which celebrates the achievements of members across the county. This annual event is usually held in October, however due to restrictions it was unable to go ahead. We held a virtual event in May 2021 with everyone receiving an afternoon tea to eat during the event.

Kayleigh Hunt

County Commissioner

COUNTY TREASURER'S FINANCIAL REVIEW

We are grateful to those who have donated this year including JN Derbyshire Trust Charity and Thomas Edward Clarke Trust. The funds from both of these have been invested with NS&I until we are able to distribute the funds. Grants in respect of Covid-19 were also received from Gedling Borough Council, Rushcliffe Borough Council and Bassetlaw District Council.

A full list of all donations and grants received can be found in note 11 of the accounts.

Girlguiding Nottinghamshire County is heavily reliant on its main income from subscriptions.

Disappointingly membership fell by 153 this year to 7,892 however the cost of subscriptions increased by 40p to £11.50 and therefore overall income in that respect showed an increase of £1,459 or 1.6%. The report shows a surplus of £76,367 (2019 deficit £24,265)

We contributed, from Rita Chambers Outdoor Fund, towards the cost of travel of each Division to visit the NEC in February for Celebrate.

With exception of the above, due to the pandemic no other events took place this year and the international trip planned to go to Mexico had to be cancelled.

The shop opened normally for the first three months of the year and then became online ordering for badges only.

After contacting the electricity company quite a few times this year they finally agreed that they had been overcharging us and the figures in the accounts reflect the refund arising.

The three camping / pack holiday properties were all closed from the end of March and so income was considerably lower than last year.

Net income on the three properties were Hanson House £516, Elton £1,025 and Roughbreck £8,228. These figures are after crediting the Covid-19 grants from the respective local councils.

Finally, the properties were revalued in line with our 3 yearly policy. We used a new valuer this year and he reduced all the values as he felt that the previous values were too high. The Trustees have approved the use of the lower figures.

We cannot ignore the impact that the Coronavirus has had on Girlguiding Nottinghamshire and we are all disappointed that activities, trips, camps etc. have all had to be curtailed and cancelled. This of course has meant that income levels in the current year will be reduced although all available grants and reliefs have been claimed.

However, Girlguiding Nottinghamshire remains in sound financial shape. The Finance and Staffing Committee and ultimately the Trustees remain conscious of the need to operate effectively and efficiently to both enhance the funds and more importantly to use and allocate them to progress the aims and objectives of Girlguiding Nottinghamshire.

Bridget Walker MAAT
County Treasurer

RESERVES POLICY

The Trustees believe The Guide Association – Nottinghamshire needs unrestricted funds to provide the following: -

- to provide funds to support projects, training and events for members of Girlguiding within our county.
- to cover administration, fundraising and training costs, which allow the charity to function.
- 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, fundraising and training costs.
- 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 Trustees monitor the level of reserves and review the reserves position annually as part of the accounts approval process and take appropriate action to maintain the reserves, when necessary, throughout the year.

TRUSTEES INDUCTION AND TRAINING

The Trustees of The Guide Association – Nottinghamshire comprise of the County Commissioner, appointed by the Region Chief Commissioner, the Assistant Commissioner(s) appointed by the County Commissioner and the Division Commissioners who are appointed by the County Commissioner after consultation with the leaders in their Division. All have a term of office of 5 years.

Trustees, as part of the induction process, are assigned a mentor experienced in all aspects of Girlguiding and are further supported by a designated and experienced County Commissioner or Assistant County Commissioner.

New Trustees of the Charity are required to attend training sessions designed to detail their responsibilities and further support is available by way of extensive guidance on the Girlguiding website.

RISK REVIEW (Risk Register)

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COVID-19

The Trustees have considered the impact of the Covid-19 pandemic and are happy that all financial obligations can be met from the current funds available and future income.

INVESTMENT POLICY

The investments of the Guide Association – Nottinghamshire are reviewed regularly throughout the year by the Finance and Staffing Committee. Future financial commitments are taken into consideration and any surplus funds, along with any maturing investments, are reinvested. Interest rates are reviewed and compared against other rates before reinvesting. We only invest in fixed rate investments so as to minimise risk of loss. All decisions are taken jointly by the members of the Finance and Staffing Committee, are done in good faith and are ratified by the Trustees.

Kirstie Pogson

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On behalf of the Trustees

Mrs K Pogson
6 July 2021

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

INDEPENDENT EXAMINER’S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

I report to the charity on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity’s Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the “Act”).

I report in respect of my examination of the charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner’s Statement

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

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

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

Karen Mealand FCCA
Lemans
Chartered Accountants
29 Arboretum Street
Nottingham
NG1 4JA

Dated: 2021

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Unrestricted <u>Funds</u> £ | Restricted <u>Funds</u> £ | Total <u>Funds</u> £ | 2019 <u>Total Funds</u> £ |
|--|-----------------------------------|---------------------------------|----------------------------|---------------------------------|
| INCOME FROM: | | | | |
| Donations & Legacies (note 11) | 9,773 | 3,309 | 13,082 | 14,031 |
| Charitable Activities | | | | |
| Charitable trading activities | 22,620 | - | 22,620 | 157,159 |
| Other Trading Activities | | | | |
| Subscriptions net of rebates | 90,758 | - | 90,758 | 89,300 |
| Rent received | 250 | - | 250 | 160 |
| Investments | 2,401 | 258 | 2,659 | 2,913 |
| Covid-19 Grants | 67,966 | - | 67,966 | - |
| JRS Grants | 3,646 | - | 3,646 | - |
| Other income | 1,155 | - | 1,155 | 2,698 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOME | £198,569 | £3,567 | £202,136 | £266,261 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| EXPENDITURE ON: | | | | |
| Charitable Activities | | | | |
| Trading activities – Cost of sales | 16,168 | - | 16,168 | 133,865 |
| Grants and gifts | 1,804 | 4,089 | 5,893 | 9,562 |
| Camp/Pack holiday home exp. & maintenance (incl. wages) | 24,100 | - | 24,100 | 38,543 |
| Trading Unit costs | (511) | - | (511) | 8,783 |
| Advisors expenditure | 1,240 | - | 1,240 | 13,717 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Carried forward | 42,801 | 4,089 | 46,890 | 204,470 |

The notes on pages 11 to 17 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2019 Total Funds £ |
|---|----------------------------|--------------------------|---------------------|--------------------------|
| EXPENDITURE Continued... | | | | |
| Brought forward | 42,801 | 4,089 | 46,890 | 204,470 |
| Charitable Activities continued... | | | | |
| Salaries | 42,495 | - | 42,495 | 39,408 |
| Furlough wages paid | 4,589 | - | 4,589 | - |
| Printing, postage & stationery | 1,235 | - | 1,235 | 1,431 |
| Telephone, computer & website | 6,293 | - | 6,293 | 9,596 |
| Travel | 604 | - | 604 | 2,442 |
| Water, electricity & gas | (1,730) | - | (1,730) | 5,845 |
| Repairs, renewals & maintenance | 6,438 | - | 6,438 | 5,160 |
| Insurance | 11,838 | - | 11,838 | 11,411 |
| Property valuation fees | 3,180 | - | 3,180 | - |
| Professional fees | 631 | - | 631 | 360 |
| Event expenses | 3 | - | 3 | 5,612 |
| Health & safety | 376 | - | 376 | 500 |
| Leadership scheme | - | - | - | 419 |
| General administrative expenses | 602 | - | 602 | 1,025 |
| Bank charges | 261 | - | 261 | 350 |
| Gang Show | - | - | - | 503 |
| Independent Examiner's fee | 2,064 | - | 2,064 | 1,994 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURE | £121,680 | £4,089 | £125,769 | £290,526 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| NET (EXPENDITURE) | 76,889 | (522) | 76,367 | (24,265) |
| | | | | |
| Transfers between funds | - | - | - | - |
| Loss on revaluation of property | (280,000) | - | (280,000) | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in Funds | (203,111) | (522) | (203,633) | (24,265) |
| Reconciliation of Funds | | | | |
| Total funds brought forward | 1,426,428 | 20,756 | 1,447,184 | 1,471,449 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total funds carried forward | £1,223,317 | £20,234 | £1,243,551 | £1,447,184 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

The notes on pages 11 to 17 form part of these financial statements.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY**BALANCE SHEET****31 DECEMBER 2020**

| | <u>Notes</u> | <u>2020</u> | <u>2019</u> |
|--|--------------|-------------------|-------------------|
| | | £ | £ |
| FIXED ASSETS | | | |
| Tangible Fixed Assets | 2 | 870,000 | 1,150,000 |
| Investments | 3 | 250,166 | 209,638 |
| | | <hr/> | <hr/> |
| Total Fixed Assets | | 1,120,166 | 1,359,638 |
| CURRENT ASSETS | | | |
| Stocks | | 33,671 | 27,776 |
| Debtors and prepayments | 4 | 33,600 | 12,079 |
| Investments | 3 | 17,000 | - |
| Bank accounts | | 62,319 | 59,575 |
| Cash in hand | | 699 | 735 |
| | | <hr/> | <hr/> |
| Total Current Assets | | 147,289 | 100,165 |
| Creditors – Amounts Payable within One Year | 5 | 23,904 | 12,619 |
| | | <hr/> | <hr/> |
| Net Current Assets | | 123,385 | 87,546 |
| | | <hr/> | <hr/> |
| TOTAL NET ASSETS | 7 | £1,243,551 | £1,447,184 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| THE FUNDS OF THE CHARITY | | | |
| Unrestricted Funds | | | |
| General purpose funds | | 676,762 | 610,158 |
| Revaluation reserves | | 521,870 | 801,870 |
| Designated fund | | 24,685 | 14,400 |
| | | <hr/> | <hr/> |
| Restricted funds | | 1,223,317 | 1,426,428 |
| | | 20,234 | 20,756 |
| | | <hr/> | <hr/> |
| TOTAL CHARITY FUNDS | | £1,243,551 | £1,447,184 |
| | | <hr/> <hr/> | <hr/> <hr/> |

The notes on pages 11 to 17 form part of these financial statements.

Approved by Trustees on 6 July 2021 and signed on their behalf.

Kirstie Pogson

BA Walker

TRUSTEE
Mrs K Pogson

COUNTY TREASURER
Mrs B Walker

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of Preparation the Financial Statements and assessment of going concern

The charity constitutes a public benefit entity as defined by FRS102.

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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at valuation. The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest pound. The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Tangible Fixed Assets and Depreciation

Expenditure in relation to the cost or improvement of freehold property is capitalised in the year incurred. Costs in relation to other types of fixed assets, provided that they are not material to the interpretation of the accounts, are written off in the Statement of Financial Activities in the year incurred. Freehold property is revalued periodically. The valuation shown is on an open market basis, subject to vacant possession. The last valuation was carried out in 2017. The Trustees consider that the carrying value of freehold property shown in these accounts is less than the anticipated residual value in fifty years time and consequently do not consider it necessary to provide depreciation of the buildings this year. The position is reviewed each year.

Investments

Investments represent cash held on deposit which usually offers a better rate of return than a standard bank account.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell after making due allowance for obsolete and slow moving stocks.

Cash at bank

The charity holds sufficient funds in order to meet its short term cash commitments as they fall due.

Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the Trustees for particular specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

Voluntary income and donations are accounted for as received by the Charity. Where possible, the income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2020**

Value Added Tax

Value added tax is not recoverable by the Charity, and as such is included in the relevant costs in the Statement of Financial Activities, except in the case of the Volunteer Shop, which is registered for VAT purposes in respect of its charitable trading activities, and whose figures are therefore included net of VAT.

Government Grants

The charity received grants in respect of the operational difficulties caused by the Coronavirus pandemic which were administered and paid via the local councils in the areas where the properties are. The amounts have been credited to the profit and loss account when received.

The charity was in receipt of Government support as a result of the Covid pandemic in the form of furlough payments in respect of employees who were unable to work due to lockdown restrictions. The amounts received have been credited to the profit and loss account in the periods that the furlough amounts received correspond with salaries paid.

2. TANGIBLE FIXED ASSETS

| | <u>Freehold Property</u> £ |
|---------------------|-----------------------------------|
| Cost/valuation | |
| At 1 January 2020 | 1,150,000 |
| Revaluation | (280,000) |
| Additions in year | - |
| | <hr/> |
| At 31 December 2020 | £870,000 |
| | <hr/> <hr/> |

The freehold properties were professionally revalued by FHP Property Consultants on 24 November 2020. The historical cost of the properties is £348,130.

3. INVESTMENTS

| | <u>As at 01.01.2020</u> | <u>Additions net</u> | <u>Disposals</u> | <u>As at 31.12.2020</u> |
|-------------------------------|-----------------------------|--------------------------|------------------|-----------------------------|
| | £ | £ | £ | £ |
| Fixed | | | | |
| Hodge Bank June 2022 | - | 30,000 | - | 30,000 |
| Hodge Bank January 2023 | - | 38,343 | - | 38,343 |
| Hodge Bank June 2020 | 30,000 | - | 30,000 | - |
| Hodge Bank January 2020 | 37,815 | 528 | 38,343 | - |
| National Savings Income Bonds | 141,823 | 40,000 | - | 181,823 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 209,638 | 108,871 | 68,343 | 250,166 |
| Current | | | | |
| Hodge Bank November 2021 | - | 17,000 | - | 17,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | £209,638 | £125,871 | £68,343 | £267,166 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

4. DEBTORS

| | 2020 £ | 2019 £ |
|---------------------|------------------|------------------|
| Other debtors | 20,996 | 576 |
| Prepayments | 12,404 | 9,708 |
| Payments in Advance | 200 | 1,795 |
| | <hr/> | <hr/> |
| | £33,600 | £12,079 |
| | <hr/> <hr/> | <hr/> <hr/> |

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5. CREDITORS

(Amounts payable within one year)

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Trade creditors | 421 | 869 |
| Other creditors | 19,709 | 5,866 |
| Accruals | 2,869 | 4,899 |
| Deferred income – deposits received in advance | 905 | 985 |
| | <u>£23,904</u> | <u>£12,619</u> |

6. MOVEMENT IN FUNDS

| | At 1.1.20 | Incoming Resources | Outgoing Resources | Property Revaluation | Transfers | At 31.12.20 |
|------------------------------|------------------|--------------------|--------------------|----------------------|-----------|------------------|
| | £ | £ | £ | £ | £ | £ |
| i) Unrestricted Funds | | | | | | |
| General Purposes | 610,158 | 188,968 | 121,380 | - | (984) | 676,762 |
| Revaluation reserves | 801,870 | - | - | (280,000) | - | 521,870 |
| Designated fund | 14,400 | 9,601 | 300 | - | 984 | 24,685 |
| | <u>1,426,428</u> | <u>198,569</u> | <u>121,680</u> | <u>(280,000)</u> | <u>-</u> | <u>1,223,317</u> |
| ii) Restricted Funds | | | | | | |
| Pat Stafford | | | | | | |
| Training Fund | 7,207 | 80 | - | - | - | 7,287 |
| Rita Chambers | | | | | | |
| Outdoor Fund – County | 7,247 | 80 | 4,039 | - | - | 3,288 |
| Thomas Edward Clarke | - | 2,018 | - | - | - | 2,018 |
| Rita Chambers Outdoor | | | | | | |
| Fund – Individual | 4,195 | 46 | 50 | - | - | 4,191 |
| Barbara Hanson | | | | | | |
| Uniform Fund | 507 | 15 | - | - | - | 522 |
| Barbara Hanson Going | | | | | | |
| Away Fund | 1,600 | 18 | - | - | - | 1,618 |
| JN Derbyshire Trust | - | 1,310 | - | - | - | 1,310 |
| | <u>20,756</u> | <u>3,567</u> | <u>4,089</u> | <u>-</u> | <u>-</u> | <u>20,234</u> |

MOVEMENT IN FUNDS - 2019

| | At 1.1.19 | Incoming Resources | Outgoing Resources | Property Revaluation | Transfers | At 31.12.19 |
|------------------------------|----------------|--------------------|--------------------|----------------------|---------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| i) Unrestricted Funds | | | | | | |
| General Purposes | 648,900 | 261,930 | 286,272 | - | (14,400) | 610,158 |
| Revaluation Reserves | 801,870 | - | - | - | - | 801,870 |
| Designated fund | - | - | - | - | 14,400 | 14,400 |
| | <u>648,900</u> | <u>261,930</u> | <u>286,272</u> | <u>-</u> | <u>14,400</u> | <u>610,158</u> |
| ii) Restricted Funds | | | | | | |
| Training Fund | 7,125 | 82 | - | - | - | 7,207 |
| Outdoor Fund - County | 8,180 | 91 | 1,024 | - | - | 7,247 |
| Thomas Edward Clarke | 800 | 2,000 | 2,800 | - | - | - |
| Fund – Individual | 4,574 | 51 | 430 | - | - | 4,195 |
| Uniform Fund | - | 507 | - | - | - | 507 |
| Barbara Hanson Going | - | 1,600 | - | - | - | 1,600 |
| Away Fund | | | | | | |
| | <u>20,679</u> | <u>4,331</u> | <u>4,254</u> | <u>-</u> | <u>-</u> | <u>20,756</u> |

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
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FOR THE YEAR ENDED 31 DECEMBER 2020

Restricted Funds

Pat Stafford Training Fund

Bequeathed by Pat Stafford in 1998 specifically to help individuals either with the cost of attending trainings or to provide private coach hire to the venue.

Rita Chambers Outdoor Fund

Received in 2013 to be used by the County to fund outdoor activities.

To be split as follows.

75% of the money to be used by the County Properties, subject to applications and quotes being submitted to the Finance committee for discussion if successful, approval by the Executive Committee.

25% of the money to support individual members who wish to take part in outdoor pursuits/events in the UK. Applications to be submitted to the Finance Committee for discussion and if successful, approval from the Executive Committee.

Thomas Clarke

The trustees of Thomas Edward Clarke Trust decided in 2015 to reduce their overheads and instead of holding two meetings a year to decide who to distribute funds to they would send an annual grant to Girlguiding Nottinghamshire. Funds are only available to units within the City of Nottingham who write and ask for financial help towards camps, equipment, travel to events etc. and a list of those receiving a grant is then sent back to the trust.

Barbara Hanson Uniform Fund

Left to the County in 2019 to provide items of uniform to members who may otherwise struggle to pay for it. Items of uniform will be provided from our shop.

Barbara Hanson Going Away Fund

Given to the county in 2019 by Barbara Hanson's Niece and Nephew as part of the distribution of her will. This fund is for units who have not been away before and need financial support. They must stay at one of our properties.

JN Derbyshire

This is an annual grant we receive and usually has to be spent within the year. However, due to the pandemic we were unable to utilise this grant and so the trustees of JN Derbyshire agree that expenditure could be deferred to 2021.

The funds have been earmarked for distribution in the County towards a Getting Back to Guiding event in each division.

Designated Fund

International Fund

This fund has been created for surpluses less deficits accumulated from international trips since 2014 and is to be used towards future international trips.

Any surpluses from subsequent years will be transferred to the fund.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

| | | | |
|--|--------------|-------------|--------------|
| 7. ANALYSIS OF NET ASSETS BY FUND | Unrestricted | Restricted | |
| | <u>Fund</u> | <u>Fund</u> | <u>Total</u> |
| | £ | £ | £ |
| Fixed Assets - Tangible | 870,000 | - | 870,000 |
| - Investments | 229,932 | 20,234 | 250,166 |
| Current Assets | 147,289 | - | 147,289 |
| | <hr/> | <hr/> | <hr/> |
| | 1,247,221 | 20,234 | 1,267,455 |
| Less: Current liabilities | 23,904 | - | 23,904 |
| | <hr/> | <hr/> | <hr/> |
| | £1,223,317 | £20,234 | £1,243,551 |
| | <hr/> | <hr/> | <hr/> |

| | | | |
|--|--------------|-------------|--------------|
| ANALYSIS OF NET ASSETS BY FUND - 2019 | Unrestricted | Restricted | |
| | <u>Fund</u> | <u>Fund</u> | <u>Total</u> |
| | £ | £ | £ |
| Fixed Assets - Tangible | 1,150,000 | - | 1,150,000 |
| - Investments | 188,882 | 20,756 | 209,638 |
| Current Assets | 100,165 | - | 100,165 |
| | <hr/> | <hr/> | <hr/> |
| | 1,439,047 | 20,756 | 1,459,803 |
| Less: Current liabilities | 12,619 | - | 12,619 |
| | <hr/> | <hr/> | <hr/> |
| | £1,426,428 | £20,756 | £1,447,184 |
| | <hr/> | <hr/> | <hr/> |

| | | |
|--|-------------|-------------|
| 8. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES | 2020 | 2019 |
| Capital commitments – Authorised and Contracted | Nil | Nil |
| Contingent liabilities | Nil | Nil |

At 31 December 2020, there were no capital commitments or contingent liabilities.

- 9. STAFF COSTS**
Total remuneration (excluding Employers National Insurance Contributions) of £51,620 (2019 - £48,031) was paid by the charity during the year. The average number of paid staff during the year was 7 (2019 - 7) part-time employees engaged for administrative duties, cleaning and wardening at Elton and Hanson House. No Trustees received remuneration during the year. No employee earned more than £60,000.
- 10. TRUSTEES EXPENSES**
During the year ended 31 December 2020 reimbursed expenses totalling £575 (2019 - £2,656) were paid to 12 (2019 – 12) Trustees.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. DONATIONS RECEIVED

| | | Donation £ | Tax to Claim £ | Total £ |
|------------|---|---------------|-------------------|------------|
| | | | | |
| County | Starkey Trust | 100 | - | 100 |
| | Donations < £100 | 277 | 42 | 319 |
| | Mileage Claims donated | 55 | 10 | 65 |
| Designated | Funds donated to county re cancelled international trip | 9,273 | - | 9,273 |
| Elton | Tax claim on previous year donation | - | 16 | 16 |
| Restricted | TE Clarke | 2,000 | - | 2,000 |
| | JN Derbyshire Charity | 1,300 | - | 1,300 |
| | B Hanson | 9 | - | 9 |
| | | | | |
| | | £13,014 | £68 | £13,082 |

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

13. CONNECTED CHARITIES

The Guide Association (No. 306016) is the leading charity for girls and young women. As part of a national administrative process The Guide Association – Nottinghamshire County subscriptions are collected on its behalf from its members by the Guide Association and remitted back. At the same time they also collect an amount which is paid to The Guide Association – Midlands (No. 521781).

14. GRANTS PAID

| | £ |
|----------------------------------|-------|
| International grants | 280 |
| Gifts of flowers | 369 |
| Rita Chambers Fund (restricted) | 4,089 |
| Thank you badges | 305 |
| Children's Bereavement Centre | 750 |
| Leaving donation Midlands Region | 100 |
| | |
| | 5,893 |

International grants are given to Guides, Rangers, Young Leaders and Leaders to attend events overseas, in accordance with the International Grants policy which determines how much each person receives. Thomas Clarke (restricted) are given to units in accordance with donation given.

THE GUIDE ASSOCIATION – NOTTINGHAMSHIRE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020 | 2019 |
|-----------------------------------|---------------|---------------|
| 15. OTHER COSTS | | |
| Accountancy and professional fees | <u>£2,064</u> | <u>£1,994</u> |

| | 2020 | 2019 |
|---|--------|--------|
| 16. LEASING AGREEMENTS | | |
| Minimum lease payments under non-cancellable operating leases are as follows: | | |
| Within one year | 200 | 200 |
| Between one and five years | 800 | 800 |
| In more than five years | 1,200 | 1,400 |
| | <hr/> | <hr/> |
| | £2,200 | £2,400 |
| | <hr/> | <hr/> |

17. **PENSION COMMITMENTS**

The charity operates a defined contribution scheme. The assets are managed independently of the charity and contributions are charged to the Statement of Financial Activities in the period they are made. The charge for the year was £627 (2019 - £571).

18. **GOVERNMENT GRANTS**

The charity received Government grants of £67,966 in relation to the Coronavirus pandemic and Government support via the Job Retention Scheme of £3,646 during the year.