

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 522422

Details

Other names	NORTHUMBERLAND COUNTY GIRL GUIDES ASSOCIATION, GIRL GUIDING NORTHUMBERLAND
Status	Registered
Legal form	Other
Registered	1964-01-13
Register	View on the Charity Commission register

Contact

Address	Northumberland Guides Headquarters St. Oswald's House Doxford Place Cramlington NE23 6DY
Phone	01670738886
Email	northumberlandco.commissioner@gmail.com

Activities

Objects: EDUCATING GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD

Activities: To develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF NORTHUMBERLAND
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£50,197	£62,723	-	-
2024-12-31	£29,128	£33,040	-	-
2023-12-31	£34,723	£30,089	-	-
2022-12-31	£38,995	£53,685	-	-
2021-12-31	£32,695	£27,228	-	-

Trustees

Name	Role	Appointed
Allison Walters		2024-02-07
Angela Ternent		2024-02-07
Anne Williams		2024-06-14
Barbara Craigs		2024-10-01
Elizabeth Kelly		2017-06-05
Jacqueline Knight		2023-04-02
Laura Bell		2024-06-14
Sarah Lee		2025-04-01
Sarah Pagan		2003-04-02
Sarah Storrar		2025-04-01
Stephanie Collins		2020-10-01
Susan King		2021-01-01
Victoria Kinneavy		2024-05-08

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 522422

Accounts

Registered Charity No. 522422

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2025

Hendersons

Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2025

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Northumberland County Guide Association

Principal Officers

President	Mrs Allison Graydon
County Commissioner	Mrs B Craigs
County Secretary	Mrs Allison Graydon
Hon Treasurer	Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpottle
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2025

Reference and administrative information

Charity Name: Northumberland County Guide Association
Other names charity is known by: Girlguiding Northumberland
Registered Charity Number: 522422
Charity's principal address: St Oswald's House
Doxford Place
Cramlington
Northumberland
NE23 6DY

The following served as members of the Executive Committee from 1st January 2024 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

Barbara Craigs	County Commissioner
Kirsty de Bono Hume	Assistant County Commissioner (until 1/7/25)
Gillian Teasdale	Alnwick Division Commissioner (until 22/10/25)
Allison Walters	Ashington Division Commissioner Job share
Angela Ternent	Ashington Division Commissioner Job share
Anne Williams	Berwick Division Commissioner Job share
Laura Bell	Berwick Division Commissioner Job share
Julie Dennis	Blyth Division Commissioner (until 5/4/25)
Sarah Storrar	Blyth Division Commissioner (from 1/4/25)
Sarah Lee	Blyth Division Commissioner (from 1/4/25)
Sarah Pagan	Castle Ward Division Commissioner Job share
Jacqueline Knight	Castle Ward Division Commissioner Job share
Susan King	Cramlington Division Commissioner
Liz Kelly	Morpeth Division Commissioner
Victoria Kinneavy	Tynedale East Division Commissioner
Stephanie Collins	Tynedale West Division Commissioner
Name of custodian trustee:	The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2025 (continued)

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives power to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2024 Financial Statements.

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Local Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Its Vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association has continued to provide a wide range of activities for all its members during 2025.

Membership numbers in the county, and nationally, had reduced during the pandemic, are now increasing in 2025. Girlguiding units have embraced the ethos of Girlguiding and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In 2025 Girlguiding Northumberland provided opportunities for adventure to all members. In March a sleepover for all sections was held in Newcastle Cathedral. The evening celebrated firsts for many of its members; first time on a train, first time sleeping away from home. Members enjoyed worldwide activities in the evening followed by the experience of sleeping in the cathedral with over 200 girls and leaders. It was debatable how much sleep some had! Then a lovely breakfast the following morning before units made their way home or into Newcastle for more adventures. The highlight for one group was a tour of St. James' Park while another group explored the Discovery Museum.

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2024 to 31 December 2025 (continued)

In June our Rainbows had a fabulous time at Animal Antics, Whitehouse Farm, joining in with 400 Rainbows and leaders from surrounding Counties. Meanwhile the Brownies were part of a 1000 strong contingent at Brownies at Beamish. A wet but thoroughly enjoyable time was at by all.

In September the Guides and Rangers rose to the challenge and took part in a Monopoly Run, some tackled Newcastle, others Durham and some groups went slightly further away to York. A friendly competition took place with groups heading off to various destinations, checking in and answering questions about the location they were in. The girls and leaders all had a fantastic but tiring day and we definitely met our steps challenge!

Early in September we recognised the amazing work our volunteers do with a Thanks and Recognition Evening. Long service awards were presented, including a 60 year, two 50 years and a 30 year. What a wealth of experience we have within the county. We are so proud of all our volunteers and the many varied experiences they offer the girls. From days out, sleepovers and camps, international trips to Nepal and Switzerland, discos, attending Remembrance parades, invited to the Lord Lieutenant's Carol Service, taking part in the Salmon Queen's parade. As well as having fun filled unit meetings and gaining many badges including the hard-earned bronze, silver and gold awards. We have a growing number of Young Leaders who have taken part in two exciting training weekends this year and are our budding future leaders.

Our volunteers have completed mandatory safeguarding training and face to face first response training to ensure our young members are protected during Girlguiding activities. We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding and we held a County team day in February.

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding, with Christina Kelly from Cramlington Division completing hers this year.

Our County residential site at Whittonstall has continued to provide the opportunity for units from our county, neighbouring counties as well as groups outside GirlGuiding, to experience nights away either camping or in the house.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the W A Handley Charity Trusts for their continued support to Girlguiding Northumberland through the awarding of a grant.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £175,739 (2024 £182,889).

The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to at least six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2024 to 31 December 2025 (continued)

current assets of £73,110 exceeds this target.

Our various funds resulted as follows:

Whittonstall – (Pasture House), total income in 2025 has increased to £15,275 (2024 £9,556), we had seen a small increase in booking to the previous year, however these are still far fewer than pre COVID times. We have also received DEFRA Grants for four groups of girls from socially deprived areas as well as £1,384 donations to the upkeep of Whittonstall. Net expenditure has increased to £18,283 (2024 £18,206). This includes extensive tree works being undertaken and a refund from EDF for overpayments following a reduction in VAT rate to 5%.

The New Springboard Fund is an unrestricted fund and was funded by a bequest of £5,000 received from Mary Main. The grant has been matched by the County and is open all units. Awards applied for on the criteria it allows units to access adventures or experiences they would not normally be able to have due to financial constraints. Only £1,000 was awarded in 2025 due to the cancellation of the intended Switzerland trip.

Trust income remains at £1,750 from the support of W A Handley Charity Trusts

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Northumberland County Guide Association

**Trustees' Annual Report
for the period 1 January 2024 to 31 December 2025 (continued)**

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature..... *B Craigs*.....

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature..... *L Kelly*.....

Name: Liz Kelly
Division Commissioner
(Trustee)

22 April 2026

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 18.

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.

Stephen Faid BSc FCA

22 April 2026

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Statement of Financial Activities for the year ended 31 December 2025

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	New Springboard Fund (Unrestricted) £	2025 Total £	2024 Total £
Income and endowments from:						
Donations and legacies	1,750	5,704	-	-	7,454	4,250
Charitable activities	14,495	9,571	-	-	24,066	29,623
Investments	4,550	-	-	-	4,550	4,811
Total income and endowments	20,795	15,275	-	-	36,070	36,684
Expenditure on:						
Raising funds	1,937	-	-	-	1,937	2,293
Charitable activities	31,123	18,283	-	1,000	50,406	48,953
Total expenditure	33,060	18,283	-	1,000	52,343	51,246
Net income/(expenditure) for the year	(12,265)	(3,008)	-	(1,000)	(16,273)	(12,562)
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	(3,879)	-	-	-	(3,879)	1,790
Net movement in funds	(16,144)	(3,008)	-	(1,000)	(20,152)	(10,772)
Total funds brought forward at 1 January 2025	336,157	-	-	10,000	346,157	356,929
Transfer between funds	(3,008)	3,008	-	-	-	-
Total funds carried forward at 31 December 2025	317,005	-	-	9,000	326,005	346,157

Northumberland County Guide Association

Balance Sheet as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	6		175,739		182,889
Investments	7		<u>77,156</u>		<u>81,035</u>
			252,895		263,924
Current assets	8	76,144		86,000	
Current liabilities	9	<u>3,034</u>		<u>3,767</u>	
Net assets			<u>73,110</u>		<u>82,233</u>
			<u>326,005</u>		<u>346,157</u>
 Charity funds					
New Springboard fund			9,000		10,000
International Exchange Visit fund			-		-
Pasture House, Whittonstall fund			-		-
Accumulated fund			<u>317,005</u>		<u>336,157</u>
Total charity funds			<u>326,005</u>		<u>346,157</u>

Approved by the Executive Committee on 22 April 2026

Authorised to sign on the Executive Committee's behalf:

Signature..... *Barbara Craigs*

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature..... *Liz Kelly*

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Income and endowments from:					
Donations and legacies					
Donations		-		-	
Adventure Grant		-		2,500	
Trust income	3	<u>1,750</u>		<u>1,750</u>	
			1,750		4,250
Investments					
Income from listed investments		2,265		2,206	
C.O.I.F. deposit interest		<u>2,285</u>		<u>2,605</u>	
			4,550		4,811
Charitable activities					
Headquarters fundraising	4	1,862		2,551	
Badge sales		419		1,724	
Capitation retained by County		10,619		9,486	
HQ Letting Income		370		115	
Alnwick Gardens County event		150		5,550	
50 th Birthday		180		-	
Guiding Development	5	<u>895</u>		<u>641</u>	
			14,495		20,067
Total income and endowments carried forward			<u>20,795</u>		<u>29,128</u>

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2025 (continued)

	Notes	2025 £	2025 £	2024 £	2024 £
Total income and endowments brought forward			20,795		29,128
Expenditure on:					
Raising funds					
Headquarters fundraising	4	<u>1,937</u>		<u>2,293</u>	
		1,937		2,293	
Charitable activities					
Direct costs					
Badge purchases		1,071		1,278	
Guiding Development	5	748		48	
Depreciation		3,235		3,254	
Grants and sponsorships		1,394		6,276	
Alnwick support		9,994		-	
Alnwick Gardens County event		-		8,552	
Support costs					
Travelling		1,306		1,260	
AGM expenses		335		364	
Accountancy		1,530		1,680	
Treasurers honorarium		(200)		1,000	
Printing, postage and stationery		131		307	
Bad debts		371		-	
Website costs		1,104		1,068	
Sundries		927		856	
Guiding Development	5	-		-	
H.Q. overheads		6,455		3,654	
Thanks and Recognition Event		<u>2,722</u>		<u>1,158</u>	
		31,123		30,747	
Total expenditure			(33,060)		(33,040)
Net income for the year			<u>(12,265)</u>		<u>(3,912)</u>

Northumberland County Guide Association

**Pasture House, Whittonstall Fund - Income and Expenditure Account
for the year ended 31 December 2025**

	2025	2025	2024	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Grants and donations	<u>5,704</u>	5704	<u>-</u>	-
Charitable activities				
Fees	9,387		9,312	
Badge sales	<u>184</u>		<u>244</u>	
Total income and endowments		9,571		9,556
Charitable activities				
Direct costs				
Badge purchases	86		-	
Repairs and renewals	5,867		3,487	
Water rates	244		220	
Electricity	2,901		6,171	
Septic tank	340		320	
Telephone	332		443	
Travelling	906		252	
Insurances	1,656		1,577	
Grass cutting and site maintenance	1,185		1,330	
Coal and firewood	137		160	
Cleaning and sundries	715		-	
Depreciation	<u>3,914</u>		<u>4,246</u>	
Total expenditure		(18,283)		(18,206)
Net income/(expenditure) for the year		<u>(3,008)</u>		<u>(8,650)</u>

Northumberland County Guide Association

International Fund - Income and Expenditure Account
for the year ended 31 December 2025

	2025 £	2025 £	2024 £	2024 £
Income and endowments from:				
Investments	-	-	-	-
Charitable activities	-	-	-	-
Total income and endowments	<hr/>	-	<hr/>	-
Expenditure on:				
Charitable activities	-	-	-	-
Direct costs	<hr/>	-	<hr/>	-
Net (expenditure)/ income for the year		<hr/> <hr/>		<hr/> <hr/>

Northumberland County Guide Association

New Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2025

	2025 £	2024 £
Income and endowments from:		
Donations and legacies		
Grants received	-	-
Charitable activities	-	-
Total income and endowments	<hr/>	<hr/>
	-	-
Expenditure on:		
Charitable activities		
Payments made	1,000	-
Net income/(expenditure) for the year	<hr/>	<hr/>
	<u>(1,000)</u>	<u>-</u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2025 (continued)

3. Trust Income

	2025 £	2024 £
W.A. Handley Charity Trust	1,750	1,750
	1,750	1,750

4. Headquarters Fund Raising

	2025 £	2024 £
Income		
100 Club	60	1,186
Fund raising events	1,629	1,290
Donations	173	-
	1,862	2,551
Less expenditure		
Fund raising costs & prizes	1,937	2,293
Net income for the year	(75)	257

5. Guiding Development

	2025 £	2025 £	2024 £	2024 £
Income from charitable activities				
Event and training fees		275		641
Young leaders training weekend		620		-
		895		641
Expenditure on charitable activities				
Event and training expenses	161		-	
Young leaders training weekend	587		-	
Event hire	-		48	
	748		48	
Support costs	-		-	
		748		48
Net income for the year		147		593

Northumberland County Guide Association
Notes to the Financial Statements
for the year ended 31 December 2025 (continued)

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2025	9,241	33,104	174,390	140,550	357,285
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2025	9,241	33,104	174,390	140,550	357,285
Depreciation					
At 1 January 2025	6,236	30,410	70,764	66,986	174,396
Disposals	-	-	-	-	-
Charge for year	502	426	3,488	2,733	7,149
At 31 December 2025	6,738	30,836	74,252	69,720	181,546
Net Book Value					
At 31 December 2025	2,503	2,268	100,139	70,830	175,739
At 31 December 2024	3,005	2,694	103,626	73,564	182,889

7. Fixed asset investments

Market Value	Listed Investments
	£
At 1 st January 2025	81,035
Revaluation deficit	(3,879)
At 31 st December 2025	<u>77,156</u>
Historical cost of investments held at 31 st December 2025	<u>46,862</u>
Investment	
CCLA Charities Investment Fund	<u>77,156</u>

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association

**Notes to the Financial Statements
for the year ended 31 December 2025 (continued)**

8. Current assets

	2025	2024
	£	£
Stock	1,542	1,375
Sundry debtors	2,062	1,843
Bank and cash balances	16,799	29,325
COIF deposit	55,741	53,456
	<u>76,144</u>	<u>86,000</u>
	<u>76,144</u>	<u>86,000</u>

9. Current liabilities

	2025	2024
	£	£
Sundry creditors	1,648	2,496
Pasture House creditors	586	471
Headquarters 100 club	800	800
	<u>3,034</u>	<u>3,767</u>
	<u>3,034</u>	<u>3,767</u>

10. Analysis of net assets between the funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	175,739	-	175,739
Fixed asset investments	77,156	-	77,156
Net current assets	73,110	-	73,110
	<u>326,005</u>	<u>-</u>	<u>326,005</u>
	<u>326,005</u>	<u>-</u>	<u>326,005</u>

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 522422

Accounts

Registered Charity No. 522422

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2024

Hendersons

Chartered Accountants

Sterling House

Brunswick Industrial Estate

Wideopen

Newcastle upon Tyne

NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2024

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Northumberland County Guide Association

Principal Officers

President	Vacant from 17/09/2023 then Mrs Allison Graydon from 05/10/2024
County Commissioner	Mrs G Teasdale to 30/09/2024 then Mrs B Craigs from 01/10/2024
County Secretary	Mrs B Craigs to 04/10/2024 then Mrs Allison Graydon from 05/10/2024
Hon Treasurer	Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpopple
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2024

Reference and administrative information

Charity Name: Northumberland County Guide Association

Other names charity is known by: Girlguiding Northumberland

Registered Charity Number: 522422

Charity's principal address: St Oswald's House
Doxford Place
Cramlington
Northumberland
NE23 6DY

The following served as members of the Executive Committee from 1st January 2024 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner: Gillian Teasdale (to 30/09/2024)
Barbara Craigs (from 01/10/2024)

Assistant County Commissioners: Thelma Brown (to 05/10/2024)
Kirsty de-Bono Hume

Division Commissioners: Sarah Hutchinson Alnwick Division (to 27/09/2024)
Gillian Teasdale Alnwick Division (from 28/09/2024)
Gina Walker Ashington Division (to 07/02/2024)
Allison Walters Ashington Division (job share from 07/02/2024)
Angela Ternent Ashington Division (job share from 07/02/2024)
Pauline Malloy Berwick Division (to 03/09/2024)
Anne Williams Berwick Division (job share from 14/06/2024)
Laura Bell Berwick Division (job share from 14/06/2024)
Julie Dennis Blyth Division
Sarah Pagan Castle Ward Division (job share)
Jacqueline Knight Castle Ward Division (job share)
Sarah Welsh Castle Ward Division (job share)
Lesley Hughes Castle Ward Division (job share)
Susan King Cramlington Division
Liz Kelly Morpeth Division
Joanne Lynn Tynedale East Division (to 08/05/2024)
Victoria Kinneavy Tynedale East Division (to 08/05/2024)
Stephanie Collins Tynedale West Division

Name of custodian trustee: The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a Constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2024 (continued)

requirements and the requirements of the Constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2024 Financial Statements.

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association has continued to provide a wide range of activities for all its members during 2024.

Membership numbers in the county, and nationally, had reduced during the pandemic but continued to grow slowly in 2024. Girlguiding units have embraced the ethos of Girlguiding and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In 2024 Girlguiding Northumberland provided opportunities for adventure to all members. In March a sleepover for all sections was held in Newcastle Cathedral. The evening celebrated firsts for many of its members; first time on a train, first time sleeping away from home. Members enjoyed a movie in the evening and a lovely breakfast the following morning before making their way home or into Newcastle for more adventures.

In May 2024 leaders came together to enjoy a walk from Amble to Alnwick along the coastal path. The sun shone and friendships were made.

In June our Guides and Rangers enjoyed a Monopoly Run around the streets of Newcastle, they were joined by units from North Tyneside and Cleveland. A friendly competition took place with groups heading off to various destinations in Newcastle, checking in and answering questions about the location they were in. The girls all had a fantastic but tiring day, and the sun shone down on them throughout the day!

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2024 (continued)

In July 2024 we recognised the amazing work our volunteers do with a Thanks and Recognition Afternoon Tea at Newbiggin Maritime Centre. Long service awards were presented along with County Commissioner Awards for the amazing commitment and opportunities our volunteers give to young girls.

In December 2024 around 800 members of Girlguiding Northumberland attended an event at Alnwick Gardens. Rainbows, Brownies, Guides, Rangers and adult volunteers enjoyed exploring the gardens and zooming down the large playframe within Lilidorei. They enjoyed trails around the magical houses of Lilidorei and feeding the reindeer. Later the garden turned into a festival of Christmas lights which all the girls and adults thought were amazing! Some girls said it was the best day ever!

Amongst the nine divisions in Northumberland county units enjoyed a range of activities, days out, sleepovers and camps, lots of first time experiences for our young members. Many of our young members were able to achieve bronze, silver and gold awards from participating in the expansive programme that Girlguiding offers.

Our volunteers have completed mandatory safeguarding training and face to face first response training to ensure our young members are protected during Girlguiding activities. Trainings on neurodiversity and mental health were also well attended. We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding, with Rio Worthington from Morpeth Division completing hers and being presented with it a local event.

Pasture House and Campsite at Whittonstall continued to take bookings during 2024. The site was able to benefit from Nights Under The Stars grants from Girlguidings DEFRA funding but the number of bookings overall has continued to diminish.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the W A Handley Charity Trusts for their continued support to Girlguiding Northumberland.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £182,889 (2023 £189,751).

The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to at least six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £82,233 exceeds this target.

Our various funds resulted as follows:

Whittonstall (Pasture House) – fee income in 2024 has increased to £9,312 (2023 - £5,744). We had seen an increase in booking to the previous year, however these are still fewer than pre-COVID times. Net expenditure

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2024 to 31 December 2024 (continued)

has remained similar to 2023, due mainly to the costs in electric for Whittonstall being £6,171 in 2024.

The Springboard Fund was a restricted fund which was provided by an anonymous donor for £1,000 per year, which could only be allocated to Girl Guides. However in 2023 the donor passed and no award was received. The County decided due to the gift of £5,000 from Mary Main, this would be matched by the County and would now form the New Springboard Fund, which would be open to all units instead of just the Guides, with awards being available at £2,000 per year for the next 5 years.

Trust income remains at £1,750 from the support of W A Handley Charity Trusts.

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Northumberland County Guide Association

**Trustees' Annual Report
for the period 1 January 2024 to 31 December 2024 (continued)**

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature.....*BCraigs*.....

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature.....*EKelly*.....

Name: Liz Kelly
Division Commissioner
(Trustee)

22 September 2025

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 18.

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.

Stephen Faid BSc FCA

22 September 2025

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Statement of Financial Activities for the year ended 31 December 2024

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	New Springboard Fund (Unrestricted) £	2024 Total £	2023 Total £
Income and endowments from:						
Donations and legacies	4,250	-	-	-	4,250	8,419
Charitable activities	20,067	9,556	-	-	29,623	27,924
Investments	4,811	-	-	-	4,811	4,311
Total income and endowments	29,128	9,556	-	-	38,684	40,654
Expenditure on:						
Raising funds	2,293	-	-	-	2,293	575
Charitable activities	30,747	18,206	-	-	48,953	51,682
Total expenditure	33,040	18,206	-	-	51,246	52,257
Net income/(expenditure) for the year	(3,912)	(8,650)	-	-	(12,562)	(11,603)
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	1,790	-	-	-	1,790	6,669
Net movement in funds	(2,122)	(8,650)	-	-	(10,772)	(4,934)
Total funds brought forward at 1 January 2024	356,929	-	-	-	356,929	361,863
Transfer between funds	(18,650)	8,650	-	10,000	-	-
Total funds carried forward at 31 December 2024	336,157	-	-	10,000	346,157	356,929

Northumberland County Guide Association

Balance Sheet as at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	6		182,889		189,751
Investments	7		<u>81,035</u>		<u>79,245</u>
			263,924		268,996
Current assets	8	86,000		91,443	
Current liabilities	9	<u>3,767</u>		<u>3,510</u>	
			<u>82,233</u>		<u>87,933</u>
Net assets			<u>346,157</u>		<u>356,929</u>
 Charity funds					
New Springboard fund			10,000		-
International Exchange Visit fund			-		-
Pasture House, Whittostall fund			-		-
Accumulated fund			<u>336,157</u>		<u>356,929</u>
Total charity funds			<u>346,157</u>		<u>356,929</u>

Approved by the Executive Committee on 22 September 2025

Authorised to sign on the Executive Committee's behalf:

Signature... *Barbara Craigs*.....

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature... *Liz Kelly*.....

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Income and endowments from:					
Donations and legacies					
Donations		-		6,669	
Adventure Grant		2,500		-	
Trust income	3	<u>1,750</u>		<u>1,750</u>	
			4,250		8,419
Investments					
Income from listed investments		2,206		2,176	
C.O.I.F. deposit interest		<u>2,605</u>		<u>2,135</u>	
			4,811		4,311
Charitable activities					
Headquarters fundraising	4	2,551		4,377	
Badge sales		1,724		2,413	
Capitation retained by County		9,486		7,750	
HQ Letting Income		115		145	
Alnwick Gardens County event		5,550		-	
50 th Birthday		-		564	
Centenary events		-		2,048	
County camp		-		4,205	
Guiding Development	5	<u>641</u>		<u>491</u>	
			20,067		21,993
Total income and endowments carried forward			<u>29,128</u>		<u>34,723</u>

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2024 (continued)

	Notes	2024 £	2024 £	2023 £	2023 £
Total income and endowments brought forward			29,128		34,723
Expenditure on:					
Raising funds					
Headquarters fundraising	4	<u>2,293</u>		<u>575</u>	
		<u>2,293</u>		<u>575</u>	
Charitable activities					
Direct costs					
Badge purchases		1,270		3,018	
Guiding Development	5	48		836	
Depreciation		3,254		3,191	
Grants and sponsorships		6,276		671	
50 th Birthday		-		6,907	
Alnwick Gardens County event		8,552		-	
Support costs					
Travelling		1,260		1,779	
AGM expenses		364		2,540	
Accountancy		1,680		1,200	
Treasurers honorarium		1,000		1,200	
Printing, postage and stationery		307		271	
Website costs		1,068		280	
Sundries		856		1,917	
Guiding Development	5	-		-	
H.Q. overheads		3,654		5,704	
Thanks and Recognition Event		<u>1,158</u>		<u>-</u>	
		<u>30,747</u>		<u>29,514</u>	
Total expenditure			(33,040)		(30,089)
Net income for the year			<u>(3,912)</u>		<u>4,634</u>

Northumberland County Guide Association

Pasture House, Whittonstall Fund - Income and Expenditure Account for the year ended 31 December 2024

	2024	2024	2023	2023
	£	£	£	£
Income and endowments from:				
Charitable activities				
Fees	9,312		5,744	
Badge sales	244		187	
Total income and endowments		9,556		5,931
Charitable activities				
Direct costs				
Repairs and renewals	3,487		9,345	
Water rates	220		138	
Electricity	6,171		3,372	
Septic tank	320		300	
Telephone	443		345	
Travelling	252		512	
Insurances	1,577		1,444	
Grass cutting and site maintenance	1,330		1,335	
Coal and firewood	160		-	
Depreciation	4,246		4,377	
Total expenditure		(18,206)		(21,168)
Net income/(expenditure) for the year		<u>(8,650)</u>		<u>(15,237)</u>

Northumberland County Guide Association
International Fund - Income and Expenditure Account
for the year ended 31 December 2024

	2024	2024	2023	2023
	£	£	£	£
Income and endowments from:				
Investments	-		-	
Charitable activities	-		-	
Total income and endowments	<u> </u>	-	<u> </u>	-
Expenditure on:				
Charitable activities	-		-	
Direct costs				
	<u> </u>	-	<u> </u>	-
Net (expenditure)/ income for the year		<u> </u> <u> </u>		<u> </u> <u> </u>

Northumberland County Guide Association
Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2024

	2024 £	2023 £
Income and endowments from:		
Donations and legacies		
Grants received	-	-
Charitable activities	-	-
Total income and endowments	<hr style="width: 100%; border: 0.5px solid black;"/> -	<hr style="width: 100%; border: 0.5px solid black;"/> -
Expenditure on:		
Charitable activities		
Payments made	-	1,000
Net income/(expenditure) for the year	<hr style="width: 100%; border: 0.5px solid black;"/> <u style="border-top: 3px double black;">-</u>	<hr style="width: 100%; border: 0.5px solid black;"/> <u style="border-top: 3px double black;">(1,000)</u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2024

1. Accounting policies

Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

3. Trust Income

	2024 £	2023 £
W.A. Handley Charity Trust	1,750	1,750
	1,750	1,750

4. Headquarters Fund Raising

	2024 £	2023 £
Income		
100 Club	1,186	1,227
Fund raising events	1,290	3,150
Donations	75	-
	2,551	4,377
Less expenditure		
Fund raising costs & prizes	2,293	575
Net income for the year	257	3,802

5. Guiding Development

	2024 £	2024 £	2023 £	2023 £
Income from charitable activities				
Event and training fees		-		446
County training weekend		-		-
GAW		-		45
		-		491
Expenditure on charitable activities				
Event and training expenses	-		-	
County training weekend	-		836	
Event hire	48		-	
	48		836	
Support costs	-		-	
	-	48	-	836
Net income for the year		(48)		(345)

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2024	8,603	33,104	174,390	140,550	356,647
Additions	638	-	-	-	638
Disposals	-	-	-	-	-
At 31 December 2024	9,241	33,104	174,390	140,550	357,285
Depreciation					
At 1 January 2024	5,715	29,652	67,276	64,253	166,896
Disposals	-	-	-	-	-
Charge for year	521	758	3,488	2,733	7,500
At 31 December 2024	6,236	30,410	70,764	66,986	174,396
Net Book Value					
At 31 December 2024	3,005	2,694	103,626	73,564	182,889
At 31 December 2023	2,888	3,452	107,114	76,297	189,751

7. Fixed asset investments

	Listed Investments £
Market Value	
At 1 st January 2024	79,245
Revaluation surplus	1,790
At 31 st December 2024	81,035
Historical cost of investments held at 31 st December 2024	46,862
Investment	
CCLA Charities Investment Fund	81,035

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association

**Notes to the Financial Statements
for the year ended 31 December 2024 (continued)**

8. Current assets

	2024	2023
	£	£
Stock	1,375	1,483
Sundry debtors	1,843	1,489
Bank and cash balances	29,325	37,620
COIF deposit	53,456	50,851
	<u>86,000</u>	<u>91,443</u>

9. Current liabilities

	2024	2023
	£	£
Sundry creditors	2,496	2,276
Pasture House creditors	471	434
Headquarters 100 club	800	800
	<u>3,767</u>	<u>3,510</u>

10. Analysis of net assets between the funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	182,889	-	182,889
Fixed asset investments	81,035	-	81,035
Net current assets	82,233	-	82,233
	<u>346,157</u>	<u>-</u>	<u>346,157</u>

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 522422

Accounts

Registered Charity No. 522422

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2023

Hendersons

Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2023

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Northumberland County Guide Association

Principal Officers

President	Mrs Ann McDougall (to 17/09/2023 then vacant)
County Commissioner	Mrs G Teasdale
County Secretary	Mrs B Craigs
Hon Treasurer	Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpopple
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2023 to 31 December 2023

Reference and administrative information

Charity Name: Northumberland County Guide Association

Other names charity is known by: Girlguiding Northumberland

Registered Charity Number: 522422

Charity's principal address: St Oswald's House
Doxford Place
Cramlington
Northumberland
NE23 6DY

The following served as members of the Executive Committee from 1st January 2023 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner: Gillian Teasdale

Assistant County Commissioners: Thelma Brown
Kirsty de-Bono Hume

Division Commissioners:
Sarah Hutchinson Alnwick Division
Gina Walker Ashington Division
Pauline Malloy Berwick Division
Julie Dennis Blyth Division
Juliet Phipps Castle Ward Division (job share to 02/04/2023)
Judy Middlemiss Castle Ward Division (job share to 02/04/2023)
Sarah Pagan Castle Ward Division (job share from 02/04/2023)
Jacqueline Knight Castle Ward Division (job share from 02/04/2023)
Sarah Welsh Castle Ward Division (job share from 02/04/2023)
Lesley Hughes Castle Ward Division (job share from 02/04/2023)
Susan King Cramlington Division
Liz Kelly Morpeth Division
Joanne Lynn Tynedale East Division
Stephanie Collins Tynedale West Division

Name of custodian trustee: The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a Constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the Constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2023 Financial Statements.

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2023 to 31 December 2023 (continued)

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Throughout 2023 Northumberland County Guide Associations trustees continued to ensure that the wide range of activities provided for all its members followed Charity Commission guidance on public benefit.

Membership numbers in the county, and nationally, had reduced during the pandemic but continued to grow slowly in 2023. Girlguiding units have embraced the ethos of Girlguiding and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In 2023 the county celebrated its 50th birthday (50 years since boundary changes led to a split form Newcastle and North Tyneside counties). We were able to offer a variety of activities to our members starting with all sections attending a picnic at Wallington Hall in Northumberland in April, the weather wasn't kind to us but everyone made the most of the day. Our guides and rangers enjoyed a bit of a wet and soggy camp in May 2023, lots of new friendships were made at a 70's themed camp. In June 2023 we held an annual celebration at Gosforth Park Hotel. We celebrated the achievements of individuals and units in 2022 and looked back at 50 years of Girlguiding in Northumberland. In September 2023 Leaders were able to gather together for a walk around Holy Island when the sun did shine! During our 50th year all of our 9 divisions were tasked with a community action of collecting 50 bags of rubbish each. This target was well and truly exceeded!

In our divisions units enjoyed a range of activities, days out, sleepovers and camps, lots of first time experiences for our young members. Many units held events to celebrate the Kings Coronation in May 2023.

Our volunteers continued to attend trainings, organised by the county, on all aspects of the Girlguiding programme. A number of leaders attended Waddow Hall in Clithero, Lancashire for section and international training. They were able to take what they'd learnt back to their units to enrich their programme of activities. We've also continued to offer online safe space training and face to face first response trainings.

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2023 to 31 December 2023 (continued)

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding, with Hannah Parker from Tynedale East completing hers and being presented with it a local event.

We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

We continued to hire out our residential centre and campsite at Whittonstall during 2023.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the W A Handley Charity Trusts for their continued support to Girlguiding Northumberland.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £189,751 (2022 £197,179).

The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to no more than six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £87,933 exceeds this target.

Our various funds resulted as follows:

Whittonstall (Pasture House) – fee income in 2023 has decreased to £5,744 (2022 - £7,668). There has been a noticeable reduction in booking in 2023, which has had a direct effect on income. Net expenditure on maintenance has for a second year has increased to £9,345 (2022 - £5,233). This is mainly due to the fire alarm system upgrade at a cost of £ 4,535.

The Springboard Fund is a restricted fund which is provided by an anonymous donor for £1,000 per year, which can only be allocated to Girl Guides. However in 2023 the donor passed and no award was received.

Trust income remains at £1,750 from the support of W A Handley Charity Trusts, this year we did not receive an award from the Sir James Knott Trust, as in previous years.

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2023 to 31 December 2023 (continued)

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature.....

Name: Liz Kelly
Division Commissioner
(Trustee)

2 May 2024

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 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.



Stephen Faid BSc FCA

2 May 2024

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Statement of Financial Activities for the year ended December 2023

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	Spring- board Fund (Restricted) £	2023 Total £	2022 Total £
Income and endowments from:						
Donations and legacies	8,419	-	-	-	8,419	10,228
Charitable activities	21,993	5,931	-	-	27,924	25,524
Investments	4,311	-	-	-	4,311	2,638
Total income and endowments	34,723	5,931	-	-	40,654	38,390
Expenditure on:						
Raising funds	575	-	-	-	575	584
Charitable activities	29,514	21,168	-	1,000	51,682	56,690
Total expenditure	30,089	21,168	-	1,000	52,257	57,274
Net income/(expenditure) for the year	4,634	(15,237)	-	(1,000)	(11,603)	(18,884)
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	6,669	-	-	-	6,669	(9,550)
Net movement in funds	11,303	(15,237)	-	(1,000)	(4,934)	(28,434)
Total funds brought forward at 1 January 2023	353,220	7,762	881	-	361,863	390,297
Transfer between funds	(7,594)	7,475	(881)	1,000	-	-
Total funds carried forward at 31 December 2023	356,929	-	-	-	356,929	361,863

Northumberland County Guide Association

**Balance Sheet
as at 31 December 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	6		189,751		197,179
Investments	7		<u>79,245</u>		<u>72,576</u>
			268,996		269,755
Current assets	8	91,443		95,394	
Current liabilities	9	<u>3,510</u>		<u>3,286</u>	
			<u>87,933</u>		<u>92,108</u>
Net assets			<u><u>356,929</u></u>		<u><u>361,863</u></u>
 Charity funds					
Springboard fund			-		-
International Exchange Visit fund			-		881
Pasture House, Whittonstall fund			-		7,762
Accumulated fund			<u>356,929</u>		<u>353,220</u>
Total charity funds			<u><u>356,929</u></u>		<u><u>361,863</u></u>

Approved by the Executive Committee on 2 May 2024

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature.....

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Income and endowments from:					
Donations and legacies					
Donations		6,669		3,478	
Trust income	3	<u>1,750</u>		<u>5,750</u>	
			8,419		9,228
Investments					
Income from listed investments		2,176		2,167	
C.O.I.F. deposit interest		<u>2,135</u>		<u>471</u>	
			4,311		2,638
Charitable activities					
Headquarters fundraising	4	4,377		1,236	
Badge sales		2,413		1,710	
Capitation retained by County		7,750		3,344	
HQ Letting Income		145		20	
Jubilee		-		10,803	
50 th Birthday		564		-	
Centenary events		2,048		-	
County camp		4,205		-	
Guiding Development	5	<u>491</u>		<u>600</u>	
			21,993		17,713
Total income and endowments carried forward			<u>34,723</u>		<u>29,579</u>

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2023 (continued)

	Notes	2023 £	2023 £	2022 £	2022 £
Total income and endowments brought forward			34,723		29,579
Expenditure on:					
Raising funds					
Headquarters fundraising	4	<u>575</u>		<u>584</u>	
		<u>575</u>		<u>584</u>	
Charitable activities					
Direct costs					
Badge purchases		3,018		2,963	
Guiding Development	5	836		700	
Depreciation		3,191		3,197	
Grants and sponsorships		671		1,363	
Jubilee		-		18,530	
50 th Birthday		6,907		-	
Support costs					
Travelling		1,779		1,499	
AGM expenses		2,540		409	
Accountancy		1,200		1,200	
Treasurers honorarium		1,200		1,000	
Printing, postage and stationery		271		212	
Website costs		280		280	
Sundries		1,917		5	
Guiding Development	5	-		-	
H.Q. overheads		5,704		3,749	
Thanks and Recognition Event		-		1,102	
		<u>29,514</u>		<u>36,209</u>	
Total expenditure			(30,089)		(36,793)
Net income for the year			<u>4,634</u>		<u>(7,214)</u>

Northumberland County Guide Association

**Pasture House, Whittonstall Fund - Income and Expenditure Account
for the year ended 31 December 2023**

	2023	2023	2022	2022
	£	£	£	£
Income and endowments from:				
Charitable activities				
Fees	5,744		7,668	
Badge sales	187		143	
Total income and endowments		5,931		7,811
Charitable activities				
Direct costs				
Repairs and renewals	9,345		5,233	
Water rates	138		(66)	
Electricity	3,372		4,439	
Septic tank	300		385	
Telephone	345		268	
Travelling	512		536	
Insurances	1,444		1,351	
Grass cutting and site maintenance	1,335		1,445	
Cleaning	-		57	
Depreciation	4,377		4,364	
Total expenditure		(21,168)		(18,012)
Net income/(expenditure) for the year		<u>(15,237)</u>		<u>(10,201)</u>

Northumberland County Guide Association

**International Fund - Income and Expenditure Account
for the year ended 31 December 2023**

	2023	2023	2022	2022
	£	£	£	£
Income and endowments from:				
Investments	-	-	-	-
Charitable activities	-	-	-	-
Total income and endowments	<u>-</u>	-	<u>-</u>	-
Expenditure on:				
Charitable activities	-	-	-	-
Direct costs				
Jamboree, Korea	<u>-</u>	-	<u>250</u>	250
Net (expenditure)/ income for the year		<u><u>-</u></u>		<u><u>(250)</u></u>

Northumberland County Guide Association
Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2023

	2023 £	2022 £
Income and endowments from:		
Donations and legacies		
Grants received	-	1,000
Charitable activities		
	-	-
Total income and endowments	-	1,000
Expenditure on:		
Charitable activities		
Payments made	1,000	2,219
Net income/(expenditure) for the year	(1,000)	(1,219)

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2023

1. Accounting policies

Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association
Notes to the Financial Statements
for the year ended 31 December 2023 (continued)

3. Trust Income

	2023 £	2022 £
Sir James Knott Trust	-	4,000
W.A. Handley Charity Trust	<u>1,750</u>	<u>1,750</u>
	<u>1,750</u>	<u>5,750</u>

4. Headquarters Fund Raising

	2023 £	2022 £
Income		
100 Club	1,227	1,236
Fund raising events	3,150	-
Donations	<u>-</u>	<u>-</u>
	4,377	1,236
Less expenditure		
Fund raising costs & prizes	<u>575</u>	<u>584</u>
Net income for the year	<u>3,802</u>	<u>652</u>

5. Guiding Development

	2023 £	2023 £	2022 £	2022 £
Income from charitable activities				
Event and training fees		446		600
County training weekend		-		-
GAW		<u>45</u>		<u>-</u>
		491		600
Expenditure on charitable activities				
Event and training expenses	-		-	
County training weekend	836		700	
Event hire	<u>-</u>		<u>-</u>	
	836		700	
Support costs	<u>-</u>		<u>-</u>	
		<u>836</u>		<u>700</u>
Net income for the year		<u>(345)</u>		<u>(100)</u>

Northumberland County Guide Association
Notes to the Financial Statements
for the year ended 31 December 2023 (continued)

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2023	8,603	32,964	174,390	140,550	356,507
Additions	-	140	-	-	140
Disposals	-	-	-	-	-
At 31 December 2023	8,603	33,104	174,390	140,550	356,647
Depreciation					
At 1 January 2023	5,257	28,763	63,788	61,520	159,328
Disposals	-	-	-	-	-
Charge for year	458	889	3,488	2,733	7,567
At 31 December 2023	5,715	29,652	67,276	64,253	166,896
Net Book Value					
At 31 December 2023	2,888	3,452	107,114	76,297	189,751
At 31 December 2022	3,346	4,201	110,602	79,030	197,179

7. Fixed asset investments

	Listed Investments
	£
At 1 st January 2023	72,576
Revaluation surplus	6,669
At 31 st December 2023	79,245
Historical cost of investments held at 31 st December 2023	46,862
Investment	
CCLA Charities Investment Fund	79,245

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association
Notes to the Financial Statements
for the year ended 31 December 2023 (continued)

8. Current assets

	2023	2022
	£	£
Stock	1,483	2,119
Sundry debtors	1,489	1,587
Bank and cash balances	37,620	42,972
COIF deposit	50,851	48,716
	<u>91,443</u>	<u>95,394</u>

9. Current liabilities

	2023	2022
	£	£
Sundry creditors	2,276	2,060
Pasture House creditors	434	426
Headquarters 100 club	800	800
	<u>3,510</u>	<u>3,286</u>

10. Analysis of net assets between the funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	189,751	-	189,751
Fixed asset investments	79,245	-	79,245
Net current assets	87,933	-	87,933
	<u>356,929</u>	<u>-</u>	<u>356,929</u>

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 522422

Accounts

Registered Charity No. 522422

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2022

Hendersons

Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2022

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Northumberland County Guide Association

Principal Officers

President
County Commissioner
County Secretary
Hon Treasurer

Mrs Ann McDougall
Mrs G Teasdale
Mrs B Craigs
Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpopple
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2022 to 31 December 2022

Reference and administrative information

Charity Name:	Northumberland County Guide Association
Other names charity is known by:	Girlguiding Northumberland
Registered Charity Number:	522422
Charity's principal address	St Oswald's House Doxford Place Cramlington Northumberland NE23 6DY

The following served as members of the Executive Committee from 1st January 2022 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner	Gillian Teasdale
Assistant County Commissioners	Thelma Brown Kirsty de-Bono Hume
Division Commissioners:	Sarah Hutchinson Alnwick Division (job share to 1 st January 2022, sole commissioner from 2 nd January 2022) Laura Wilkinson Alnwick Division (job share to 1 st January 2022) Angela Ternent Ashington Division (to 1 st March 2022) Gina Walker Ashington Division (from 1 st March 2022) Pauline Malloy Berwick Division Julie Dennis Blyth Division Juliet Phipps Castle Ward Division (job share) Judy Middlemiss Castle Ward Division (job share) Susan King Cramlington Division Liz Kelly Morpeth Division Gill Grevett Tynedale East Division (to 1 st March 2022) Joanne Lynn Tynedale East Division (from 1 st March 2022) Stephanie Collins Tynedale West Division

Name of custodian trustee: The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a Constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the Constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2022 Financial Statements.

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2022 to 31 December 2022 (continued)

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association has continued to provide a wide range of activities for all its members during 2022.

2022 began the recovery of our services and provisions following the Covid 19 pandemic. Our membership numbers in the county, and nationally, had reduced during the pandemic but began to grow slowly in 2022. Girlguiding units embraced the return to Girlguiding as we had known it and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In April 2022 we were able to have a Thanks and Recognition event for all our members who had reached 30, 40 and 50 years of service and those who kept their divisions running during the pandemic. It was great to be able to meet in person once again and thank our volunteers for all their hard work and service.

In June 2022 we were able to come together as a county and celebrate the Queens Platinum Jubilee. Over 500 members met at Swinhoe Farm Riding Centre, Belford and were able to partake in a number of activities from inflatables, circus skills, crafts and a trail to a photo booth. In the evening we enjoyed campfire songs and making s'mores with the day culminating in the lighting of an official beacon to mark the Queens jubilee. Our day made the local news when ITV joined us at the event.

We were saddened to hear of the Queens passing in September 2022. The Queen had been a girl guide herself and was the patron of Girlguiding from the time she became Queen. Two members of Girlguiding Northumberland performed one last service for the Queen, travelling to London on the day of the Queens funeral to become wayfinders for the thousands of people who had travelled to London for the event.

Units in the county were able to get out and about again in 2022 with two of our divisions travelling to Switzerland for their trips which had been postponed from 2020, they had a great time and it was an amazing opportunity for the young girls attending, some of who had never been away from home before. Other units had

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2022 to 31 December 2022 (continued)

residential trips closer to home, enjoying the outdoors and being together as a unit.

Our volunteers continued to attend trainings, organised by the county, on all aspects of the Girlguiding programme. We've continued to offer online safe space training and programme training for our members with first response first aid trainings offered face-to-face.

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding.

We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

We continued to hire out our residential centre and campsite at Whittonstall during 2022. Bookings were slow to begin with as units were cautious but began to pick up towards the end of the year.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the Sir James Knott and W A Handley Charity Trusts for their continued support to Girlguiding Northumberland.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual scription paid by Northumberland members is credited to the Guide Association and North east England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £197,179 (2021 £201,324). The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to no more than six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £92,108 exceeds this target.

Our various funds resulted as follows:

Accumulated Fund – the value of the fund has fallen by £16,764 from 2021. This is due to a fall in income from donations and legacies and a large one-off expenditure on the Jubilee.

Whittonstall (Pasture House) – fee income in 2022 was £7,668 from the previous year's £646. 2022 did see a return to occupation, however this has not been as high as pre COVID rentals. Net expenditure on maintenance increased to £5,233 from £3,006 in 2021.

The Springboard Fund is a restricted fund which is provided by an anonymous donor for £1,000 per year, which can only be allocated to Girl Guides. Due to the fund not been allocated in 2021, £2,219 was allocated to applicants in 2022.

Trust income remains at £5,750 from the support of Sir James Knott and W A Handley Charity Trusts.

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2022 to 31 December 2022 (continued)

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature.....

Name: Liz Kelly
Division Commissioner
(Trustee)

17 July 2023

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 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.



Stephen Faid BSc FCA

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

17 July 2023

Northumberland County Guide Association

Statement of Financial Activities for the year ended December 2022

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	Spring- board Fund (Restricted) £	2022 Total £	2021 Total £
Income and endowments from:						
Donations and legacies	9,228	-	-	1,000	10,228	27,474
Charitable activities	17,713	7,811	-	-	25,524	3,104
Investments	2,638	-	-	-	2,638	2,117
Total income and endowments	29,579	7,811	-	1,000	38,390	32,695
Expenditure on:						
Raising funds	584	-	-	-	584	579
Charitable activities	36,209	18,012	250	2,219	56,690	26,649
Total expenditure	36,793	18,012	250	2,219	57,274	27,228
Net income/(expenditure) for the year	(7,214)	(10,201)	(250)	(1,219)	(18,884)	5,467
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	(9,550)	-	-	-	(9,550)	10,203
Net movement in funds	(16,764)	(10,201)	(250)	(1,219)	(28,434)	15,670
Total funds brought forward at 1 January 2022	370,196	17,963	1,131	1,007	390,297	374,627
Transfer between funds	(212)	-	-	212	-	-
Total funds carried forward at 31 December 2022	353,220	7,762	881	-	361,863	390,297


Northumberland County Guide Association

Balance Sheet as at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	6		197,179		201,324
Investments	7		<u>72,576</u>		<u>82,126</u>
			269,755		283,450
Current assets	8	95,394		109,752	
Current liabilities	9	<u>3,286</u>		<u>2,905</u>	
			92,108		106,847
Net assets			<u>361,863</u>		<u>390,297</u>
 Charity funds					
Springboard fund			-		1,007
International Exchange Visit fund			881		1,131
Pasture House, Whittonstall fund			7,762		17,963
Accumulated fund			<u>353,220</u>		<u>370,196</u>
Total charity funds			<u>361,863</u>		<u>390,297</u>

Approved by the Executive Committee on 17 July 2023

Authorised to sign on the Executive Committee's behalf:

Signature 

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature 

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

**Income and Expenditure Account
for the year ended 31 December 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
Income and endowments from:					
Donations and legacies					
Donations		3,478		20,724	
Trust income	3	<u>5,750</u>		<u>5,750</u>	
			9,228		26,474
Investments					
Income from listed investments		2,167		2,111	
C.O.I.F. deposit interest		<u>471</u>		<u>6</u>	
			2,638		2,117
Charitable activities					
Headquarters fundraising	4	1,236		1,286	
Badge sales		1,710		808	
Capitation retained by County		3,344		-	
HQ Letting Income		20		-	
Jubilee		10,803		-	
Guiding Development	5	<u>600</u>		<u>364</u>	
			17,713		2,458
Total income and endowments carried forward			<u>29,579</u>		<u>31,049</u>

Northumberland County Guide Association

**Income and Expenditure Account
for the year ended 31 December 2022 (continued)**

	Notes	2022 £	2022 £	2021 £	2021 £
Total income and endowments brought forward			29,579		31,049
Expenditure on:					
Raising funds					
Lottery licence		-		-	
Headquarters fundraising	4	<u>584</u>		<u>579</u>	
		584		579	
Charitable activities					
Direct costs					
Badge purchases		2,963		951	
Guiding Development	5	700		175	
Depreciation		3,197		3,283	
Grants and sponsorships		1,363		426	
Jubilee		18,530		-	
Support costs					
Travelling		1,499		775	
AGM expenses		409		137	
Accountancy		1,200		1,200	
Treasurers honorarium		1,000		600	
Printing, postage and stationery		212		304	
Website costs		280		360	
Sundries		5		270	
Guiding Development	5	-		-	
H.Q. overheads		3,749		5,030	
Thanks and Recognition Event		<u>1,102</u>		<u>-</u>	
		36,209		13,511	
Total expenditure			(36,793)		(14,090)
Net income for the year			<u><u>(7,214)</u></u>		<u><u>16,959</u></u>

Northumberland County Guide Association

**Pasture House, Whittonstall Fund - Income and Expenditure Account
for the year ended 31 December 2022**

	2022	2022	2021	2021
	£	£	£	£
Income and endowments from:				
Charitable activities				
Fees	7,668		746	
Returned deposits	-		(100)	
Badge sales	143		-	
Donations	-		-	
Total income and endowments	-	7,811	-	646
 Charitable activities				
Direct costs				
Badge purchases	-		-	
Repairs and renewals	5,233		3,006	
Water rates	(66)		527	
Electricity	4,439		2,315	
Septic tank	385			
Telephone	268		263	
Travelling	536		80	
Insurances	1,351		1,311	
Grass cutting and site maintenance	1,445		1,245	
Cleaning	57		138	
Depreciation	4,364		4,253	
Total expenditure	4,364	(18,012)	4,253	(13,138)
 Net income/(expenditure) for the year	 (10,201)		 (12,492)	

Northumberland County Guide Association

International Fund - Income and Expenditure Account
for the year ended 31 December 2022

	2022	2022	2021	2021
	£	£	£	£
Income and endowments from:				
Investments				
Interest received		-		-
Charitable activities				
Total income and endowments	<u>-</u>	-	<u>-</u>	-
Expenditure on:				
Charitable activities				
Direct costs				
Jamboree, Korea	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
Net (expenditure)/ income for the year		<u>(250)</u>		<u>-</u>

Northumberland County Guide Association

Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2022

	2022 £	2021 £
Income and endowments from:		
Donations and legacies		
Grants received	1,000	1,000
Charitable activities		
Payments received	-	-
Total income and endowments	<u>-</u>	<u>-</u>
Expenditure on:		
Charitable activities		
Payments made	2,219	-
Net income/(expenditure) for the year	<u><u>(1,219)</u></u>	<u><u>1,000</u></u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2022

1. Accounting policies

Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

3. Trust Income

	2022 £	2021 £
Sir James Knott Trust	4,000	4,000
W.A. Handley Charity Trust	<u>1,750</u>	<u>1,750</u>
	<u><u>5,750</u></u>	<u><u>5,750</u></u>

4. Headquarters Fund Raising

	2022 £	2021 £
Income		
Fund raising	1,236	1,286
Donations	<u>-</u>	<u>-</u>
	1,236	1,286
Less expenditure		
Fund raising costs & prizes	<u>584</u>	<u>579</u>
Net income for the year	<u><u>652</u></u>	<u><u>707</u></u>

5. Guiding Development

	2022 £	2022 £	2021 £	2021 £
Income from charitable activities				
Event and training fees		600		364
County training weekend		-		-
GAW		<u>-</u>		<u>-</u>
		600		364
Expenditure on charitable activities				
Event and training expenses	700		175	
County training weekend	-		-	
Event hire	<u>-</u>		<u>-</u>	
	700		175	
Support costs	<u>-</u>		<u>-</u>	
		<u>700</u>		<u>175</u>
Net income for the year		<u><u>(100)</u></u>		<u><u>189</u></u>

Northumberland County Guide Association

**Notes to the Financial Statements
for the year ended 31 December 2022 (continued)**

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2022	6,391	32,010	174,390	140,550	353,341
Additions	2,312	1,104	-	-	3,416
Disposals	(100)	(150)	-	-	(250)
At 31 December 2022	<u>8,603</u>	<u>32,964</u>	<u>174,390</u>	<u>140,550</u>	<u>356,507</u>
Depreciation					
At 1 January 2022	4,899	28,037	60,300	58,781	152,017
Disposals	(100)	(150)	-	-	(250)
Charge for year	458	876	3,488	2,739	7,561
At 31 December 2022	<u>5,257</u>	<u>28,763</u>	<u>63,788</u>	<u>61,520</u>	<u>159,328</u>
Net Book Value					
At 31 December 2022	<u>3,346</u>	<u>4,201</u>	<u>110,602</u>	<u>79,030</u>	<u>197,179</u>
At 31 December 2021	<u>1,492</u>	<u>3,973</u>	<u>114,090</u>	<u>81,769</u>	<u>201,324</u>

7. Fixed asset investments

Market Value	Listed Investments £
At 1 st January 2022	82,126
Revaluation deficit	(9,550)
At 31 st December 2022	<u>72,576</u>
Historical cost of investments held at 31 st December 2022	<u>46,862</u>
Investment	
CCLA Charities Investment Fund	<u>72,576</u>

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association

**Notes to the Financial Statements
for the year ended 31 December 2022 (continued)**

8. Current assets

	2022	2021
	£	£
Stock	2,119	2,701
Sundry debtors	1,587	1,134
Bank and cash balances	42,972	57,672
COIF deposit	48,716	48,245
	<u>95,394</u>	<u>109,752</u>

9. Current liabilities

	2022	2021
	£	£
Sundry creditors	2,060	1,915
Pasture House creditors	426	190
Headquarters 100 club	800	800
	<u>3,286</u>	<u>2,905</u>

10. Analysis of net assets between the funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	197,179	-	197,179
Fixed asset investments	72,576	-	72,576
Net current assets	92,108	-	92,108
	<u>361,863</u>	<u>-</u>	<u>361,863</u>

NORTHUMBERLAND COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 522422

Accounts

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2021

OFFICE COPY

Hendersons

Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2021

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Northumberland County Guide Association

Principal Officers

President	Mrs P Brown (to 16 th January 2021) Mrs Ann McDougall (from 16 th January 2021)
County Commissioner	Mrs G Teasdale
County Secretary	Mrs B Craigs
Hon Treasurer	Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpople
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2021 to 31 December 2021

Reference and administrative information

Charity Name: Northumberland County Guide Association

Other names charity is known by: Girlguiding Northumberland

Registered Charity Number: 522422

Charity's principal address
St Oswald's House
Doxford Place
Cramlington
Northumberland
NE23 6DY

The following served as members of the Executive Committee from 1st January 2021 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner Gillian Teasdale

Assistant County Commissioners
Thelma Brown
Kirsty de-Bono Hume

Division Commissioners:
Sarah Hutchinson Alnwick Division (job share)
Laura Wilkinson Alnwick Division (job share)
Susan Ferrigon Ashington Division (job share to 17th February 2021)
Angela Ternent Ashington Division (job share)
Laura Bell Berwick Division (job share to 6th September 2021)
Ann Williams Berwick Division (job share to 6th September 2021)
Pauline Malloy Berwick Division (from 6th September 2021)
Julie Dennis Blyth Division
Juliet Phipps Castle Ward Division (job share)
Judy Middlemiss Castle Ward Division (job share)
Erin Stewart Cramlington Division (to 6th September 2021)
Susan King Cramlington Division (from 6th September 2021)
Liz Kelly Morpeth Division
Gill Grevitt Tynedale East Division
Stephanie Collins Tynedale West Division

Name of custodian trustee: The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a Constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the Constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2021 to 31 December 2021 (continued)

principal officers of the Northumberland Guide Association are set out on page one of the 2021 Financial Statements.

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association has continued to provide a wide range of activities for all its members during 2021 despite being affected by the global pandemic caused by COVID 19.

2021 began once more in a national lockdown due to the Covid 19 pandemic. However, this did not deter the leaders and units within Northumberland. Many Girlguiding units returned to online guiding and managed to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures. Units once more welcomed 'virtual' visitors to their virtual meetings and embraced and adapted the programme to remain inclusive to all. For those units that were unable to meet online activity packs were once again sent out for girls to do at home.

A virtual County World Thinking day was held on line and attended by members from all over the county. Due to the marvels of technology we were able to connect with the Girl Scouts of Japan and share memories of the county camp that took place with members of the Girl Scouts of Japan in 2019. Plans for a return visit have had to be put on hold but it is hoped that a contingent from the county travel to Japan in the coming years.

In March 2021 the country opened up again and the majority of units began to meet face to face once again, albeit with covid secure measures in place. Old and new friendships were formed and units started where they had left off, following the Girlguiding programme, day trips out and some residentials even took place.

Our volunteer leaders continued to attend trainings, organised by the county, on all aspects of the Girlguiding programme. The majority of courses were held online thanks to the use of online platforms but a few courses and trainings took place face to face. Despite the pandemic our volunteers were still able to attend First Response first aid training and Safe Space safe guarding training.

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2021 to 31 December 2021 (continued)

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding.

We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

We were able to hire out our residential centre at Whittonstall during the latter part of 2021 however the site suffered some damage during Storm Arwen in November 2021 and bookings had to be cancelled. All repairs have now been carried out and we have a number of bookings in for 2022 which is promising.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. Units and County were anxious about making many plans in 2021 due to the uncertainty surrounding Covid but towards the end of 2021 it appeared that Girlguiding was getting back to 'normality' with lots of plans being made for 2022. The continued resilience of volunteers and young members during the pandemic has been amazing and we are grateful to all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the Sir James Knott and W A Handley Charity Trusts for their continued support to Girlguiding Northumberland.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £201,324 (2020 £205,844). The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to no more than six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £106,847 exceeds this target.

Our various funds resulted as follows:

Subscriptions for 2021 – It was decided by the Executive that no County levy would be applied to the 2021 Subscriptions due to the pressures caused by COVID-19 and the lack of face to face meetings, which resulted in units not collecting weekly local subscriptions which would then be used to pay to the national ones. This decision was made in the light that we had received £10,000 from Northumberland County Council in 2020 for COVID-19 which we then used to offset the lack of a county levy. As part of this the Helping Hands grant system was put in place to help struggling units to cover the cost of subscriptions and £523.91 was awarded to units which applied.

Whittonstall – (Pasture House), in 2021 deposits were taken for the site of £745.50, however due to the burst water tank and COVID-19 none of these bookings took place and the deposits were returned in 2021 and into 2022. The costs attributed to the burst water tank has mainly been covered by the insurance policy in place, however this did lead to the shower block being out of commission for some months.

The Springboard Fund is a restricted fund which is provided by an anonymous donor for £1,000 per year, which can only be allocated to Girl Guides. The decision was made not to allocate this award in 2021, due to COVID-

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2021 to 31 December 2021 (continued)

19 and groups not meeting in person and therefore this was rolled over into the award which would be distributed in early 2022.

A legacy was received from deceased county member – Dorothy Minns, to the sum of £20,724.23, no conditions were placed on this legacy and therefore the Executive will consider the use of these funds in 2022.

Trust income remains at £5,750 from the support of Sir James Knott and W A Handley Charity Trusts.

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature.....

Name: Liz Kelly
Division Commissioner
(Trustee)

14th July 2022

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 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.

Stephen Faid BSc FCA

14th July 2022

HENDERSONS
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Statement of Financial Activities for the year ended December 2021

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	Spring- board Fund (Restricted) £	2021 Total £	2020 Total £
Income and endowments from:						
Donations and legacies	26,474	-	-	1,000	27,474	26,750
Charitable activities	2,458	646	-	-	3,104	17,937
Investments	2,117	-	-	-	2,117	2,196
Total income and endowments	31,049	646	-	1,000	32,695	46,883
Expenditure on:						
Raising funds	579	-	-	-	579	639
Charitable activities	13,511	13,138	-	-	26,649	29,764
Total expenditure	14,090	13,138	-	-	27,228	30,403
Net income/(expenditure) for the year	16,959	(12,492)	-	1,000	5,467	16,480
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	10,203	-	-	-	10,203	4,323
Net movement in funds	27,162	(12,492)	-	1,000	15,670	20,803
Total funds brought forward at 1 January 2021	343,034	30,455	1,131	7	374,627	353,824
Total funds carried forward at 31 December 2021	370,196	17,963	1,131	1,007	390,297	374,627

Northumberland County Guide Association

Balance Sheet as at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	6		201,324		205,844
Investments	7		<u>82,126</u>		<u>71,923</u>
			283,450		277,767
Current assets	8	109,752		99,555	
Current liabilities	9	<u>2,905</u>		<u>2,695</u>	
Net assets			<u>106,847</u>		<u>96,860</u>
			<u>390,297</u>		<u>374,627</u>
Charity funds					
Springboard fund			1,007		7
International Exchange Visit fund			1,131		1,131
Pasture House, Whittonstall fund			17,963		30,455
Accumulated fund			<u>370,196</u>		<u>343,034</u>
Total charity funds			<u>390,297</u>		<u>374,627</u>

Approved by the Executive Committee on 14th July 2022

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume
Assistant County Commissioner
(Trustee)

Signature.....

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Income and endowments from:					
Donations and legacies					
Donations		20,724		10,000	
Trust income	3	<u>5,750</u>		<u>5,750</u>	
			26,474		15,750
Investments					
Income from listed investments		2,111		2,070	
C.O.I.F. deposit interest		<u>6</u>		<u>126</u>	
			2,117		2,196
Charitable activities					
Headquarters fundraising	4	1,286		1,260	
Badge sales		808		875	
Capitation retained by County		-		13,175	
Guiding Development	5	<u>364</u>		<u>2,880</u>	
			2,458		18,190
Total income and endowments carried forward			<u>31,049</u>		<u>36,136</u>

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2021 (continued)

	Notes	2021 £	2021 £	2020 £	2020 £
Total income and endowments brought forward			31,049		36,136
Expenditure on:					
Raising funds					
Lottery licence		-		20	
Headquarters fundraising	4	579		619	
		<u>579</u>		<u>639</u>	
Charitable activities					
Direct costs					
Badge purchases		951		2,120	
Guiding Development	5	175		2,054	
Depreciation		3,283		3,282	
Grants and sponsorships		426		701	
Support costs					
Travelling		775		392	
AGM expenses		137		151	
Accountancy		1,200		1,200	
Treasurers honorarium		600		600	
Printing, postage and stationery		304		529	
Website costs		360		348	
Sundries		270		187	
Guiding Development	5	-		125	
H.Q. overheads		5,030		2,528	
		<u>13,511</u>		<u>14,217</u>	
Total expenditure			(14,090)		(14,856)
Net income for the year			<u>16,959</u>		<u>21,280</u>

Northumberland County Guide Association

**Pasture House, Whittonstall Fund - Income and Expenditure Account
for the year ended 31 December 2021**

	2021	2021	2020	2020
	£	£	£	£
Income and endowments from:				
Charitable activities				
Fees	746		983	
Returned deposits	(100)		(1262)	
Badge sales	-		26	
Donations	-		10,000	
Total income and endowments	-	646	10,000	9,747
 Charitable activities				
Direct costs				
Badge purchases	-		19	
Repairs and renewals	3,006		4,819	
Water rates	527		243	
Electricity	2,315		2,770	
Telephone	263		349	
Travelling	80		256	
Insurances	1,311		1,290	
Grass cutting and site maintenance	1,245		650	
Cleaning	138		30	
Depreciation	4,253		3,971	
Total expenditure	4,253	(13,138)	3,971	(14,397)
 Net income/(expenditure) for the year	 -	646	 10,000	9,747
	(12,492)		(4,650)	

Northumberland County Guide Association

International Fund - Income and Expenditure Account for the year ended 31 December 2021

	2021	2021	2020	2020
	£	£	£	£
Income and endowments from:				
Investments				
Interest received		-		-
Charitable activities				
Japan trip	-		-	
Total income and endowments	<u>-</u>	-	<u>-</u>	-
Expenditure on:				
Charitable activities				
Direct costs				
Japan trip	-		150	
	<u>-</u>	-	<u>150</u>	(150)
Net (expenditure)/ income for the year		<u>-</u>		<u>(150)</u>

Northumberland County Guide Association

**Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2021**

	2021 £	2020 £
Income and endowments from:		
Donations and legacies		
Grants received	1,000	1,000
Charitable activities		
Payments received	-	-
Total income and endowments	<u>-</u>	<u>-</u>
Expenditure on:		
Charitable activities		
Payments made	-	(1,000)
Net income/(expenditure) for the year	<u><u>1,000</u></u>	<u><u>-</u></u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2021

1. Accounting policies

Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

3. Trust Income

	2021 £	2020 £
Sir James Knott Trust	4,000	4,000
W.A. Handley Charity Trust	<u>1,750</u>	<u>1,750</u>
	<u><u>5,750</u></u>	<u><u>5,750</u></u>

4. Headquarters Fund Raising

	2021 £	2020 £
Income		
Fund raising	1,286	1,260
Donations	<u>-</u>	<u>-</u>
	1,286	1,260
Less expenditure		
Fund raising costs & prizes	<u>622</u>	<u>619</u>
Net income for the year	<u><u>664</u></u>	<u><u>641</u></u>

5. Guiding Development

	2021 £	2021 £	2020 £	2020 £
Income from charitable activities				
Event and training fees		364		560
County training weekend		-		2,300
GAW		<u>-</u>		<u>20</u>
		364		2,880
Expenditure on charitable activities				
Event and training expenses	175		116	
County training weekend	-		1,938	
Event hire	<u>-</u>		<u>-</u>	
	175		2,054	
Support costs	<u>-</u>		<u>125</u>	
		<u>175</u>		<u>2,179</u>
Net income for the year		<u><u>189</u></u>		<u><u>701</u></u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2021	6,391	28,994	174,390	140,550	350,325
Additions	-	3,016	-	-	3,016
At 31 December 2021	6,391	32,010	174,390	140,550	353,341
Depreciation					
At 1 January 2021	4,348	27,272	56,812	56,049	144,481
Charge for year	551	765	3,488	2,732	7,536
At 31 December 2021	4,899	28,037	60,300	58,781	152,017
Net Book Value					
At 31 December 2021	1,492	3,973	114,090	81,769	201,324
At 31 December 2020	2,043	1,722	117,578	84,501	205,844

7. Fixed asset investments

Market Value	Listed Investments
	£
At 1 st January 2021	71,923
Revaluation surplus	10,203
At 31 st December 2021	<u>82,126</u>
Historical cost of investments held at 31 st December 2021	<u>46,862</u>
Investment	
CCLA Charities Investment Fund	<u>82,126</u>

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

8. Current assets

	2021	2020
	£	£
Stock	2,701	2,089
Sundry debtors	1,134	1,875
Bank and cash balances	57,672	48,240
COIF deposit	48,245	47,351
	<u>109,752</u>	<u>99,555</u>

9. Current liabilities

	2021	2020
	£	£
Sundry creditors	1,915	1,859
Pasture House creditors	190	36
Headquarters 100 club	800	800
	<u>2,905</u>	<u>2,695</u>

10. Analysis of net assets between the funds

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	201,324	-	201,324
Fixed asset investments	82,126	-	82,126
Net current assets	105,840	1,007	106,847
	<u>389,290</u>	<u>1,007</u>	<u>390,297</u>