

**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

---

| <b><u>Contents</u></b>  | <b>Page</b> |
|---|-------------|
| Administrative Information  | 1           |
| Trustees' Report  |             |
| • Objectives and activities, and achievements and performance     | 3           |
| • Financial Review  | 4           |
| • Trustees Declaration  | 5           |
| Independent Examiners Report                                      | 6           |
| Statement of Financial Activities                                 | 7           |
| Balance Sheet   | 8           |
| Income and Expenditure Account                                    | 9           |
| Pasture House, Whittonstall Fund - Income and Expenditure Account | 11          |
| International Fund - Income and Expenditure Account               | 12          |
| Springboard Fund - Income and Expenditure Account                 | 13          |
| Notes to the Financial Statements                                 | 14          |

---

# Northumberland County Guide Association

---

## Principal Officers

|                     |  |
|---------------------|--|
| President           | Mrs P Brown (to 16 <sup>th</sup> January 2021)<br>Mrs Ann McDougall (from 16 <sup>th</sup> 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 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 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<br>Doxford Place<br>Cramlington<br>Northumberland<br>NE23 6DY |

The following served as members of the Executive Committee from 1<sup>st</sup> 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<br>Kirsty de-Bono Hume  |
| Division Commissioners:        | Sarah Hutchinson Alnwick Division (job share)<br>Laura Wilkinson Alnwick Division (job share)<br>Susan Ferrigon Ashington Division (job share to 17 <sup>th</sup> February 2021)<br>Angela Ternent Ashington Division (job share)<br>Laura Bell Berwick Division (job share to 6 <sup>th</sup> September 2021)<br>Ann Williams Berwick Division (job share to 6 <sup>th</sup> September 2021)<br>Pauline Malloy Berwick Division (from 6 <sup>th</sup> September 2021)<br>Julie Dennis Blyth Division<br>Juliet Phipps Castle Ward Division (job share)<br>Judy Middlemiss Castle Ward Division (job share)<br>Erin Stewart Cramlington Division (to 6 <sup>th</sup> September 2021)<br>Susan King Cramlington Division (from 6 <sup>th</sup> September 2021)<br>Liz Kelly Morpeth Division<br>Gill Grevitt Tynedale East Division<br>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 residential 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.

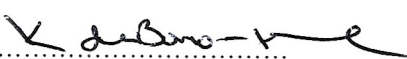
The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 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)

14<sup>th</sup> 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

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

# Northumberland County Guide Association

## Balance Sheet as at 31 December 2021

|                                   | Notes | 2021<br>£    | 2021<br>£      | 2020<br>£    | 2020<br>£      |
|-----------------------------------|-------|--------------|----------------|--------------|----------------|
| <b>Fixed assets</b>               |       |              |                |              |                |
| Tangible assets                   | 6     |              | 201,324        |              | 205,844        |
| Investments                       | 7     |              | <u>82,126</u>  |              | <u>71,923</u>  |
|                                   |       |              | 283,450        |              | 277,767        |
| <b>Current assets</b>             | 8     | 109,752      |                | 99,555       |                |
| <b>Current liabilities</b>        | 9     | <u>2,905</u> |                | <u>2,695</u> |                |
|                                   |       |              | 106,847        |              | 96,860         |
| <b>Net assets</b>                 |       |              | <u>390,297</u> |              | <u>374,627</u> |
| <b>Charity funds</b>              |       |              |                |              |                |
| 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> |
| <b>Total charity funds</b>        |       |              | <u>390,297</u> |              | <u>374,627</u> |

Approved by the Executive Committee on 14<sup>th</sup> 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<br>£    | 2021<br>£     | 2020<br>£    | 2020<br>£     |
|--|-------|--------------|---------------|--------------|---------------|
| <b>Income and endowments from:</b>                 |       |              |               |              |               |
| <b>Donations and legacies</b>                      |       |              |               |              |               |
| Donations  |       | 20,724       |               | 10,000       |               |
| Trust income                                       | 3     | <u>5,750</u> |               | <u>5,750</u> |               |
|  |       |              | 26,474        |              | 15,750        |
| <b>Investments</b>                                 |       |              |               |              |               |
| Income from listed investments                     |       | 2,111        |               | 2,070        |               |
| C.O.I.F. deposit interest                          |       | <u>6</u>     |               | <u>126</u>   |               |
|  |       |              | 2,117         |              | 2,196         |
| <b>Charitable activities</b>                       |       |              |               |              |               |
| 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        |
| <b>Total income and endowments carried forward</b> |       |              | <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<br>£     | 2021<br>£     | 2020<br>£     | 2020<br>£     |
|--|-------|---------------|---------------|---------------|---------------|
| <b>Total income and endowments brought forward</b> |       |               | 31,049        |               | 36,136        |
| <b>Expenditure on:</b>                             |       |               |               |               |               |
| <b>Raising funds</b>                               |       |               |               |               |               |
| Lottery licence                                    |       | -             |               | 20            |               |
| Headquarters fundraising                           | 4     | 579           |               | 619           |               |
|  |       | <u>579</u>    |               | <u>639</u>    |               |
| <b>Charitable activities</b>                       |       |               |               |               |               |
| <b>Direct costs</b>                                |       |               |               |               |               |
| Badge purchases                                    |       | 951           |               | 2,120         |               |
| Guiding Development                                | 5     | 175           |               | 2,054         |               |
| Depreciation                                       |       | 3,283         |               | 3,282         |               |
| Grants and sponsorships                            |       | 426           |               | 701           |               |
| <b>Support costs</b>                               |       |               |               |               |               |
| 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> |               |
| <b>Total expenditure</b>                           |       |               | (14,090)      |               | (14,856)      |
| <b>Net income for the year</b>                     |       |               | <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<br>£ | 2021<br>£       | 2020<br>£ | 2020<br>£      |
|--|-----------|-----------------|-----------|----------------|
| <b>Income and endowments from:</b>           |           |                 |           |                |
| <b>Charitable activities</b>                 |           |                 |           |                |
| Fees   | 746       |                 | 983       |                |
| Returned deposits                            | (100)     |                 | (1262)    |                |
| Badge sales                                  | -         |                 | 26        |                |
| Donations                                    | -         |                 | 10,000    |                |
| <b>Total income and endowments</b>           |           | 646             |           | 9,747          |
| <b>Charitable activities</b>                 |           |                 |           |                |
| <b>Direct costs</b>                          |           |                 |           |                |
| 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     |                |
| <b>Total expenditure</b>                     |           | (13,138)        |           | (14,397)       |
| <b>Net income/(expenditure) for the year</b> |           | <u>(12,492)</u> |           | <u>(4,650)</u> |

# Northumberland County Guide Association

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

---

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

---

**Northumberland County Guide Association**

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

---

|  | <b>2021</b><br><b>£</b> | <b>2020</b><br><b>£</b> |
|--|-------------------------|-------------------------|
| <b>Income and endowments from:</b>           |                         |                         |
| <b>Donations and legacies</b>                |                         |                         |
| Grants received                              | 1,000                   | 1,000                   |
| <b>Charitable activities</b>                 |                         |                         |
| Payments received                            | -                       | -                       |
| <b>Total income and endowments</b>           | <hr/> -                 | <hr/> -                 |
| <b>Expenditure on:</b>                       |                         |                         |
| <b>Charitable activities</b>                 |                         |                         |
| Payments made                                | -                       | (1,000)                 |
| <b>Net income/(expenditure) for the year</b> | <hr/> <u>1,000</u>      | <hr/> <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<br>£    | 2020<br>£    |
|----------------------------|--------------|--------------|
| Sir James Knott Trust      | 4,000        | 4,000        |
| W.A. Handley Charity Trust | <u>1,750</u> | <u>1,750</u> |
|                            | <u>5,750</u> | <u>5,750</u> |

### 4. Headquarters Fund Raising

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

### 5. Guiding Development

|   | 2021<br>£ | 2021<br>£  | 2020<br>£  | 2020<br>£  |
|---|-----------|------------|------------|------------|
| <b>Income from charitable activities</b>    |           |            |            |            |
| Event and training fees                     |           | 364        |            | 560        |
| County training weekend                     |           | -          |            | 2,300      |
| GAW   |           | <u>-</u>   |            | <u>20</u>  |
|   |           | 364        |            | 2,880      |
| <b>Expenditure on charitable activities</b> |           |            |            |            |
| 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> |            |
|   |           | 175        |            | 2,179      |
| <b>Net income for the year</b>              |           | <u>189</u> |            | <u>701</u> |

# Northumberland County Guide Association

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

### 6. Tangible Fixed Assets

|                       | H.Q.<br>equipment<br>£ | Pasture<br>House<br>equipment<br>£ | Freehold<br>land and<br>buildings<br>£ | H.Q.<br>Freehold<br>land and<br>buildings<br>£ | Total<br>£ |
|-----------------------|------------------------|------------------------------------|--|--|------------|
| <b>Cost</b>           |                        |                                    |  |  |            |
| 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    |
| <b>Depreciation</b>   |                        |                                    |  |  |            |
| 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    |
| <b>Net Book Value</b> |                        |                                    |  |  |            |
| 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

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

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<br>£      | 2020<br>£     |
|------------------------|----------------|---------------|
| 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<br>£    | 2020<br>£    |
|-------------------------|--------------|--------------|
| 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<br>£ | Restricted<br>£ | Total<br>£     |
|-------------------------|-------------------|-----------------|----------------|
| 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> |