

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

<u>Contents</u>	Page
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
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 1st January 2022, sole commissioner from 2nd January 2022)
Laura Wilkinson Alnwick Division (job share to 1st January 2022)
Angela Ternent Ashington Division (to 1st March 2022)
Gina Walker Ashington Division (from 1st 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 1st March 2022)
Joanne Lynn Tynedale East Division (from 1st 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 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 £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

17 July 2023

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 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	584		579	
		<u>584</u>		<u>579</u>	
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		1,102		-	
		<u>36,209</u>		<u>13,511</u>	
Total expenditure			(36,793)		(14,090)
Net income for the year			<u>(7,214)</u>		<u>16,959</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		(18,012)		(13,138)
Net income/(expenditure) for the year		<u>(10,201)</u>		<u>(12,492)</u>

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	-	-	-	-
Expenditure on:				
Charitable activities				
Direct costs				
Jamboree, Korea	250		-	
		250		-
Net (expenditure)/ income for the year		(250)		-

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	<hr/> -	<hr/> -
Expenditure on:		
Charitable activities		
Payments made	2,219	-
Net income/(expenditure) for the year	<hr/> <u>(1,219)</u>	<hr/> <u>1,000</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>5,750</u>	<u>5,750</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>652</u>	<u>707</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>	
		700		175
Net income for the year		<u>(100)</u>		<u>189</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	8,603	32,964	174,390	140,550	356,507
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	5,257	28,763	63,788	61,520	159,328
Net Book Value					
At 31 December 2022	3,346	4,201	110,602	79,030	197,179
At 31 December 2021	1,492	3,973	114,090	81,769	201,324

7. Fixed asset investments

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

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>