

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
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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 at 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 Girlguiding's 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 Association's 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.....*B. Craigs*.....

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature.....*E. Kelly*.....

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
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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>	
			82,233		87,933
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	<hr/>	-	<hr/>	-
Expenditure on:				
Charitable activities	-		-	
Direct costs				
	<hr/>	-	<hr/>	-
Net (expenditure)/ income for the year		<hr/> <hr/>		<hr/> <hr/>

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/> -	<hr/> -
Expenditure on:		
Charitable activities		
Payments made	-	1,000
Net income/(expenditure) for the year	<hr/> - <hr/>	<hr/> (1,000) <hr/>

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	<u>1,750</u>	<u>1,750</u>
	<u>1,750</u>	<u>1,750</u>

4. Headquarters Fund Raising

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

5. Guiding Development

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

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>