COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales · Charity number 1024268

Details

Other names	COUNTY OF GREATER MANCHESTER WEST OF THE GIRL GUIDES ASSOCIATION, GIRLGUIDING UK GREATER MANCHESTER WEST, Girlguiding gmw
Status	Registered
Legal form	Other
Registered	1993-07-28
Register	View on the Charity Commission register

Contact

Address	15 Dartford Avenue Eccles Manchester Manchester Greater
Phone	07818043119
Email	gmwcountycomm@gmail.com
Website	www.guidinggmw.org.uk

Activities

Objects: THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

Activities: Girl Guiding in the areas of Trafford & Salford helps girls to develop emotionally,mentally,physically and spiritually so that they can make a positive contribution to their community and the wider world.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

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Geography

- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£99,297	£102,441	-	-
2024-03-31	£62,403	£76,217	-	-
2023-03-31	£73,544	£91,330	-	-
2022-03-31	£55,752	£54,735	-	-
2021-03-31	£57,413	£44,434	-	-

Trustees

Name	Role	Appointed
ANDREA MORGAN		2025-09-01
Angela Hardman		2022-01-01
Laura Keller		2023-09-01
Pamela Zoe Williams		2022-01-01
Paula Taylor		2021-01-01
Rebecca Louise Baird		2025-09-01
Rebecca Patten		2022-01-01
Vicky Isaac		2021-01-01
Victoria Sellstrom		2024-09-01

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COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales - Charity number 1024268

Accounts

REGISTERED CHARITY NUMBER: 1024268

Girlguiding
Greater Manchester West

Greater Manchester West Annual Accounts
Year Ended 31st March 2025

Guide Association Greater Manchester West

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for the Year Ended 31 March 2025

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Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2025

Name	County Executive Member/Charity Trustee	Division Commissioner	Ashley Management Committee	Other role / Comment
Mrs Laura Keller	Y		Y	County Commissioner
Victoria Sellstrom	Y	Y		From 1st September 2024
Mrs Paula Taylor	Y			County Treasurer
Mrs Belinda Henshall	Y	Y		Until 1st September 2024
Mrs Elizabeth Southern	Y	Y		Until 1st September 2024
Mrs Sarah Coackley	Y	Y		
Mrs Sarah Bartlett	Y	Y		
Mrs Pamela Williams	Y	Y		
Mrs Lynette Woods	Y	Y		
Mrs Angela Hardman	Y			County Training Lead
Miss Rebecca Patten	Y			GO Co-ordinator
Miss Eleanor Davies	Y	Y		Until 1st September 2024
Mrs Sue Fraser			Y	County Chair of Finance and Ashley Site Manager
Mrs Vicky Isaac	Y	Y	Y	Chair of Ashley Management and Division Commissioner
Miss Katie Isaac			Y	Secretary
Mrs Gwyneth Perkin			Y	Booking Secretary
Mrs Margaret Blowey			Y	Treasurer
Mrs Sylvia McGreal			Y	Health and Safety
Mrs Ros Scott			Y	Groundwork
Mr Andrew Olive			Y	Equipment
Mrs Paula Gray			Y	Events
Mrs Rachel Curwen			Y	Shop

Charity Number 1024268

Contact
Email: county@gmwguiding.org.uk

Bankers
CCLA, 1 Angel Lane, London, EC4R 3AB
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB
TSB, Croft Bank Road, Urmston, Manchester
The Co-Operative Bank, Balloon Street, Manchester

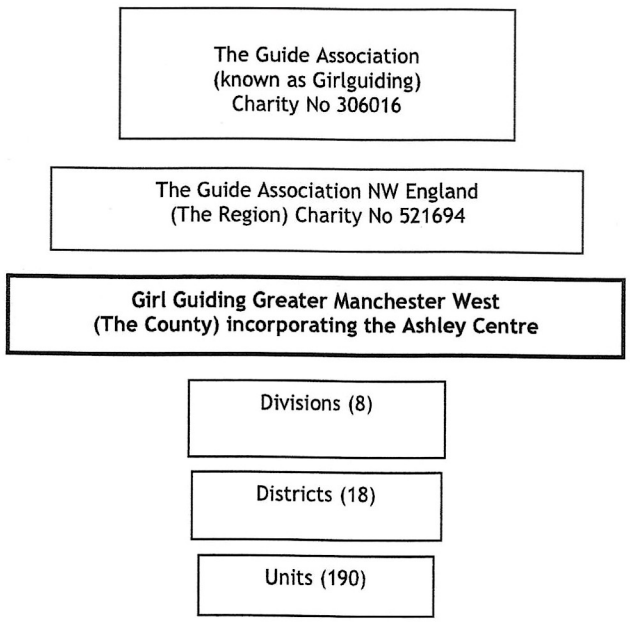
Independent Examiner
Joanne M Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor
107 Lees Road
Oldham
Lancashire
OL4 1JW

OBJECTIVES AND ACTIVITIES

Structure, Governance and Management Governing Document

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

Organisational Structure



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepares them for management of their Divisions.

Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2025

Girlguiding Greater Manchester West is a registered charity dedicated to empowering girls and young women across the region through fun, friendship, challenge, and adventure.

This report provides an overview of the charity's activities, achievements, and financial performance over the past year. It reflects the continued dedication of our volunteers, leaders, and members who work together to provide opportunities for girls and young women to grow, develop skills, and make lasting friendships through the Girlguiding programme.

As Trustees, we are responsible for ensuring that Girlguiding Greater Manchester West operates in accordance with its charitable objectives and the policies of Girlguiding UK, while maintaining strong governance and sound financial management. We are proud that, throughout the year, our county has continued to offer safe, inclusive, and inspiring experiences to girls and young women across our communities.

This past year has been filled with energy, creativity, and connection across our county. From unit meetings and camps to community events and leadership opportunities, our members have continued to show what it means to be part of Girlguiding - embracing challenge, building confidence, and supporting one another every step of the way.

None of this would be possible without the incredible commitment of our volunteers. Week after week, they give their time, enthusiasm, and skills to create safe and inspiring spaces where girls can grow, discover their potential, and have fun. We're deeply grateful for their dedication and the positive impact they make in every corner of Greater Manchester West.

As Trustees, we are proud to see the charity continue to thrive both financially and operationally. Our focus remains on ensuring that Girlguiding Greater Manchester West is well-managed, inclusive, and forward-looking - so that every girl and young woman in our county has the chance to experience the joy and empowerment that Girlguiding offers.

As Trustees, our focus is on supporting our volunteers, strengthening our local structures, and ensuring that every girl and young woman in our county has access to the opportunities and experiences that make guiding so special. We encourage our members to laugh, learn and have adventures from Rainbows aged 4, to Rangers aged 18. Girls can do anything.

This year has been one of growth, resilience, and celebration. Across the county, we have seen:

Ashley Rocks World Tour, our weekend festival, took place at the beginning of July. This was a two-night event, where the Guides and Rangers camped in tents on Friday and Saturday night. There were so many activities in the day and a silent disco on Friday night and two solo artists and a band played on Saturday night and a disco. Despite the rain a fantastic time was had by everyone.

A celebration of the Brownie 110th Birthday in October with a party to celebrate for over 300 Brownies at Bispham Hall Estate. We had a fabulous day. They spent they spent the day earning badges, singing around a campfire, having fun on the inflatables, trying adventurous activities and even attended a birthday party.

Community events are important to GMW where members and volunteers can all get together to have fun and meet friends.

Our Rangers and young leaders and volunteers attended GMW Rock Up, an indoor rock-climbing adventure and later in the year, took part in a cookery workshop with Bounceback Food Community Kitchen to help with their food poverty project.

Our divisions continue to support and work with their local communities. Sale Division collected period products to donate to Period Poverty and Social Action Project. The divisions also attend Remembrance Day Parades and St George's Day parades in Trafford, Sale and Salford.

We supported Sale Gang Show with a donation of £500 and our girls joined Sale and District scouts in the cast. A fabulous show but sadly probably the last gang show.

We donated £500 to our property at Ashley towards new bunk Beds and mattresses in the house.

In May, Friends of Ashley and Ashley Management invited friends old & new to celebrate 85 years of the Ashley site; 50 years of the House; 15 years of the Lodge and 50 years of Friends of Ashley.
We had over 70 people on site for the afternoon celebrations in the sunshine.
We had a beautiful bespoke birthday cake, plus almost £400 was raised. A specially designed Ashley birthday.

OBJECTIVES AND ACTIVITIES

Our Urmston Division have raised funds to rebuild their local headquarters. We made a five-thousand-pound donation to support their fundraising and provided an interest free loan of twenty thousand pounds to enable work to continue between grants. The first stage is almost completed and the house is now watertight with roof and windows.

We continued to encourage our members to experience international Girlguiding. Leaders and young members (age 14-18) took part in regional trips to Cambodia and Sweden (age 10-13). We supported all those who applied for 2025 trips through a county selection process and provided grants of between 10 and 12.5% towards their fund raising of their costs. Those who were not ultimately offered places on regional trips were encouraged to sign up for the 2025 County trip to the Azores, for which planning started in 2024/25. Given that we have 21 members of GMW going to the Azores, we agreed that County financial support will be through a contribution towards trip uniform costs rather than individual grants. Overall, we are delighted at the growing interest in international Girlguiding and will be incorporating more affordable options in future to encourage even wider take-up.

Always looking to expand the activities available for both girls and volunteers we paid for courses for a new Walking Advisor and an Archery Advisor. The first walk is to be arranged, and archery sessions can now be booked at Ashley.

In Recognition and awards, we have celebrated the incredible achievements of our members and volunteers. Congratulations to Becky Patten, our GO Advisor was awarded the Laurel Award and Vicky Williams was awarded the Trafford Award at our Presentation night. Fantastic achievements.

These highlights reflect the spirit of Girlguiding Greater Manchester West - inclusive, empowering, and always ready to make a positive impact.

Looking Ahead

As we look to the year ahead, we are excited about the opportunities to grow, connect, and evolve together. Our priorities include supporting volunteer recruitment and retention, ensuring our governance remains strong, and continuing to provide high-quality programmes that meet the needs and interests of today's girls.

We know that the coming year will bring new challenges, but also new possibilities. With the enthusiasm of our members, the dedication of our volunteers, and the guidance of our leadership team, we are confident that Girlguiding Greater Manchester West will continue to thrive and inspire. Together, we'll keep creating a place where every girl knows she can do anything.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1024268

Principal address
15 Dartford Avenue
Eccles
Manchester
M30 8NF

Trustees
Mrs Laura Keller

Independent Examiner
Joanne M. Elliott FCA BFP FMAAT
Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Approved by order of the board of trustees on 12th January 2026 and signed on its behalf by:

L Keller

Mrs Laura Keller - Trustee

Independent Examiner's Report to the Trustees of Guide Association Greater Manchester West

Independent examiner's report to the trustees of Guide Association Greater Manchester West
I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Joanne M. Elliott FCA BFP FMAAT

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 15th January 2026

Guide Association Greater Manchester West

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,550	-	29,550	30,968
Charitable activities					
General		61,499	-	61,499	25,152
Other trading activities	2	4,781	-	4,781	3,453
Investment income	3	3,467	-	3,467	2,830
Total		99,297	-	99,297	62,403
EXPENDITURE ON					
Raising funds		4,804	-	4,804	6,246
Charitable activities					
General		96,937	-	96,937	69,971
Other		700	-	700	-
Total		102,441	-	102,441	76,217
NET INCOME/(EXPENDITURE)		(3,144)	-	(3,144)	(13,814)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	136,430
Net movement in funds		(3,144)	-	(3,144)	122,616
RECONCILIATION OF FUNDS					
Total funds brought forward		1,483,033	-	1,483,033	1,360,417
TOTAL FUNDS CARRIED FORWARD		1,479,889	-	1,479,889	1,483,033

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,355,195	-	1,355,195	1,358,769
CURRENT ASSETS					
Stocks	7	4,961	-	4,961	5,104
Debtors	8	20,000	-	20,000	4,383
Cash in hand		121,570	-	121,570	126,826
		146,531	-	146,531	136,313
CREDITORS					
Amounts falling due within one year	9	(21,837)	-	(21,837)	(12,049)
NET CURRENT ASSETS		124,694	-	124,694	124,264
TOTAL ASSETS LESS CURRENT LIABILITIES		1,479,889	-	1,479,889	1,483,033
NET ASSETS		1,479,889	-	1,479,889	1,483,033
FUNDS	10				
Unrestricted funds				1,479,889	1,483,033
TOTAL FUNDS				1,479,889	1,483,033

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Mrs Laura Keller - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
The trustees have estimated the value in use of the land and buildings owned by the charity at £1,319,621. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	912	982
Shop income	3,869	2,471
	4,781	3,453

continued...

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	3,467	2,830

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,968	-	30,968
Charitable activities			
General	25,152	-	25,152
Other trading activities	3,453	-	3,453
Investment income	2,830	-	2,830
Total	62,403	-	62,403
EXPENDITURE ON			
Raising funds	6,246	-	6,246
Charitable activities			
General	69,971	-	69,971
Total	76,217	-	76,217
NET INCOME/(EXPENDITURE)	(13,814)	-	(13,814)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	136,430	-	136,430
Net movement in funds	122,616	-	122,616
RECONCILIATION OF FUNDS			
Total funds brought forward	1,360,417	-	1,360,417
TOTAL FUNDS CARRIED FORWARD	1,483,033	-	1,483,033

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2024	1,343,768	53,864	39,041	1,436,673
Additions	-	3,899	1,822	5,721
Disposals	-	-	(700)	(700)
At 31 March 2025	1,343,768	57,763	40,163	1,441,694
DEPRECIATION				
At 1 April 2024	24,147	33,065	20,692	77,904
Charge for year	-	4,731	3,864	8,595
At 31 March 2025	24,147	37,796	24,556	86,499
NET BOOK VALUE				
At 31 March 2025	1,319,621	19,967	15,607	1,355,195
At 31 March 2024	1,319,621	20,799	18,349	1,358,769

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	-	-	121,338
Valuation in 2024	136,430	-	-	136,430
Cost	1,007,504	57,763	40,163	1,105,430
	1,343,768	57,763	40,163	1,441,694

7. STOCKS

	2025 £	2024 £
Stocks	4,961	5,104

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	20,000	-
Prepayments and accrued income	-	4,383
	20,000	4,383

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	21,837	12,049

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	1,380,533	(3,144)	6,000	1,383,389
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	32,000	-	(2,000)	30,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,500	-	-	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	13,000	-	(3,000)	10,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	(1,000)	4,000
	1,483,033	(3,144)	-	1,479,889
TOTAL FUNDS	1,483,033	(3,144)	-	1,479,889

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	99,297	(102,441)	(3,144)
TOTAL FUNDS	99,297	(102,441)	(3,144)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,251,417	122,616	6,500	1,380,533
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	32,000	-	-	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	20,000	-	(7,000)	13,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	1,360,417	122,616	-	1,483,033
TOTAL FUNDS	1,360,417	122,616	-	1,483,033

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	62,403	(76,217)	136,430	122,616
TOTAL FUNDS	62,403	(76,217)	136,430	122,616

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,251,417	119,472	12,500	1,383,389
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	32,000	-	(2,000)	30,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	20,000	-	(10,000)	10,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	(1,000)	4,000
	1,360,417	119,472	-	1,479,889
TOTAL FUNDS	1,360,417	119,472	-	1,479,889

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	161,700	(178,658)	136,430	119,472
TOTAL FUNDS	161,700	(178,658)	136,430	119,472

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	20,102	20,136
Donations	9,181	9,560
Grants	267	1,272
	29,550	30,968
Other trading activities		
Fundraising events	912	982
Shop income	3,869	2,471
	4,781	3,453
Investment income		
Bank interest	3,467	2,830
Charitable activities		
Other General Activities	32,167	17,671
County training	3,820	3,025
Deposits and fees	25,512	4,456
	61,499	25,152
Total incoming resources	99,297	62,403
EXPENDITURE		
Other trading activities		
Opening stock	5,104	5,107
100 Club	486	499
Shop	2,436	2,499
Trading service	1,739	3,245
Closing stock	(4,961)	(5,104)
	4,804	6,246
Charitable activities		
Annual meeting	1,934	901
Administration, postage and stationery	6,444	5,876
Training	4,364	4,605
Building maintenance	7,970	4,254
Activity costs	39,819	18,013
Grants	1,996	2,094
Services	7,961	7,480
Other charitable expenditure	12,153	11,533
Depreciation of fixtures and fittings	4,731	5,138
Depreciation of equipment	3,864	4,815
	91,236	64,709
Other		
Loss on sale of tangible fixed assets	700	-

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
Support costs		
Management		
Insurance	4,221	4,012
Governance costs		
Accountancy and legal fees	1,480	1,250
Total resources expended	102,441	76,217
Net expenditure	(3,144)	(13,814)

COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales - Charity number 1024268

Accounts

REGISTERED CHARITY NUMBER: 1024268

Girlguiding
Greater Manchester West

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Laura Keller	Y		Y	County Commissioner from 1st September 2023
Mrs Christine Mazeika-Rimmer	Y		Y	County Commissioner (role share) until 31st August 2023
Miss Amy Fraser	Y		Y	County Commissioner (role share) until 31st August 2023
Mrs Paula Taylor	Y			County Treasurer
Mrs Belinda Henshall	Y	Y		
Mrs Elizabeth Southern	Y	Y		
Mrs Sarah Coackley	Y	Y		
Mrs Sarah Bartlett	Y	Y		
Mrs Pamela Williams	Y	Y		
Mrs Lynette McGarry	Y	Y		
Mrs Angela Hardman	Y			County Training Lead
Miss Rebecca Patten	Y			GO Co-ordinator
Miss Eleanor Davies	Y	Y		
Mrs Sue Fraser			Y	County Chair of Finance
Mrs Vicky Isaac	Y		Y	Chair of Ashley Management
Miss Katie Isaac			Y	Secretary
Mrs Gwyneth Perkin			Y	Booking Secretary
Mrs Margaret Blowey			Y	Treasurer
Mrs Liz Anderson			Y	
Mrs Sylvia McGreal			Y	
Mrs Ros Scott			Y	
Mrs Kath Woods			Y	Until 14st December 2023
Mr Andrew Olive			Y	
Mrs Paula Gray			Y	
Mrs Rachel Curwen			Y	

Charity Number 1024268
Email: county@gmwguiding.org.uk

Bankers
Leeds Building Society, School Rd, Sale
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB
TSB, Croft Bank Road, Urmston, Manchester
The Co-Operative Bank, Balloon Street, Manchester
CCLA One Angel Lane, London, EC4R 3AB

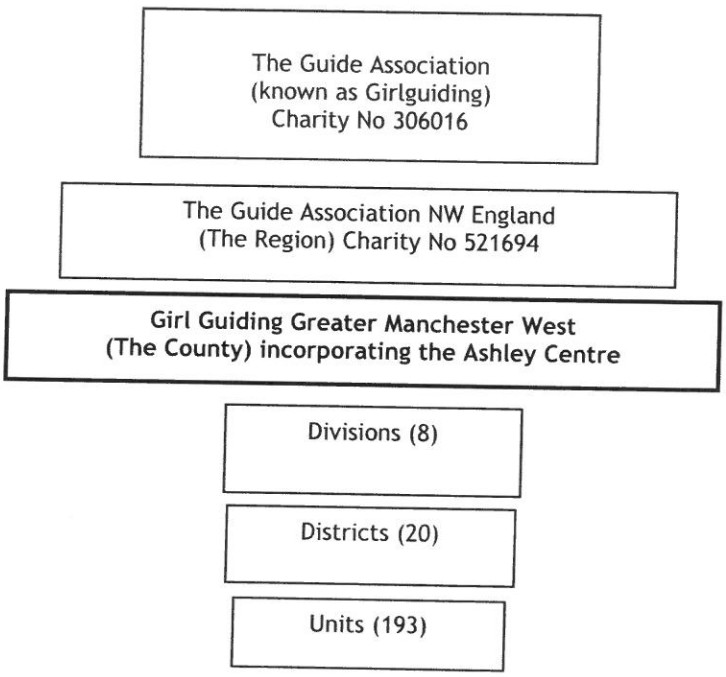
Independent Examiner
Joanne M Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor
107 Lees Road
Oldham
Lancashire
OL4 1JW

OBJECTIVES AND ACTIVITIES

Structure, Governance and Management Governing Document

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

Organisational Structure



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepares them for management of their Divisions.

Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2024

Girlguiding Greater Manchester West proudly continues its mission as part of Girlguiding, the UK's leading charity for girls and young women. Thanks to our dedicated volunteers, we provide a nurturing space where girls can truly be themselves, enjoy memorable experiences, build lifelong friendships, develop essential life skills, and positively impact their communities.

The heart of Girlguiding Greater Manchester West is our incredible volunteers, whose unwavering commitment makes everything possible. We are fortunate to have so many dedicated individuals stepping up to fill key roles, and the trustees extend heartfelt thanks to each of them for their ongoing support and devotion to both the county and its young members.

A key focus at the start of the new financial year was the completion of our 5-year plan, aimed at supporting the county's development and growth, while laying the groundwork for a comprehensive county risk assessment. This milestone document, finalized and presented to the County Executive in June 2023, consists of an A4 leaflet and a detailed working document, guiding our operations through to 2028. We express our deep gratitude to the working team for their diligence and hard work in completing this important project.

It was wonderful to see such a strong turnout at the annual presentation awards evening in April, hosted by Urmston Division. The sense of community was palpable, with so many coming together to celebrate the achievements of our members.

In the spring of 2023, Girlguiding launched its new branding. In response, county reserves were used to fund new banners for each division, with further branded materials in the pipeline. This two-year transition will culminate in a new uniform design set for 2026, ensuring that we remain modern and recognizable across all activities.

A grant from the region enabled us to host the Brownie Extravaganza - Fun Football and Fitness, a lively event held at Buile Hill School in Salford. The day was a tremendous success, drawing young members from across the county to enjoy activities like bouncy castles, cheerleading, and football skills. Securing grants allowed us to keep the cost per participant low, ensuring the event was accessible to all.

In September 2023, Amy Fraser and Chris Mazeika-Rimmer handed over the role of County Commissioner to Laura Keller. As they passed the baton, they wished Laura and her team every success and expressed their deep gratitude to all county members for their support during their tenure.

We look forward to continued success and growth as we enter this new chapter, with the same spirit of teamwork and dedication that has always defined Girlguiding Greater Manchester West.

One of Laura's first actions was to attend the presentation of a Laurel Award to Ann Healey by Region Chief Commissioner Julie Walton to thank Ann for her contribution to Girl guiding at all levels. This was very well deserved.
Our young members and leaders made the most of international opportunities, with trips to South Korea, Japan, Canada, Romania and a "Eurohop" tour across multiple cities.

At Ashley, Bookings for 2023 have been consistent. The House continues to remain popular and is booked up for most weekends throughout the year. The committee continue to maintain the site.

Our new Membership Growth Team is focusing on increasing our numbers. Membership numbers for girls are growing again but going forward we recognise that to continue to grow we need more volunteers.

OBJECTIVES AND ACTIVITIES

Over the year, we have continued to support local initiatives such as the St Georges Day Parade, Manchester Marathon, the poppy appeal and Sale Gang Show. The members of GMW have collected 15,732 bras so far, for Against Breast Cancer we will continue to collect as more donations are still needed. We also continue to collect toiletries for comfort bags for people in hospital.

Girlguiding GMW would like to thank the following companies who have provided grants during this financial year so that we have been able to provide events and activities for the girls:
Salford CVS
Barclays Bank Sports Grant
Forest Recruitment
Skelton Charity

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024268

Principal address

15 Dartford Avenue
Eccles
Manchester
M30 8NF

Trustees

C Mazeika-Rimmer
A S Fraser
L Keller

Independent Examiner

Joanne M. Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Approved by order of the board of trustees on 30th October 24 and signed on its behalf by:

C Mazeika-Rimmer - Trustee

A S Fraser - Trustee

L Keller - Trustee

Independent examiner's report to the trustees of Guide Association Greater Manchester West

I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Joanne M. Elliott FCA BFP FMAAT

Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 20 NOV 2024

Guide Association Greater Manchester West

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,968	-	30,968	34,665
Charitable activities					
General		25,152	-	25,152	35,269
Other trading activities	2	3,453	-	3,453	3,427
Investment income	3	2,830	-	2,830	183
Total		62,403	-	62,403	73,544
EXPENDITURE ON					
Raising funds		6,246	-	6,246	4,931
Charitable activities					
General		69,971	-	69,971	85,160
Other		-	-	-	1,239
Total		76,217	-	76,217	91,330
NET INCOME/(EXPENDITURE)		(13,814)	-	(13,814)	(17,786)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		136,430	-	136,430	-
Net movement in funds		122,616	-	122,616	(17,786)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,360,417	-	1,360,417	1,378,203
TOTAL FUNDS CARRIED FORWARD		1,483,033	-	1,483,033	1,360,417

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	1,358,769	-	1,358,769	1,227,902
CURRENT ASSETS					
Stocks	7	5,104	-	5,104	5,107
Debtors	8	4,383	-	4,383	9,114
Cash in hand		126,826	-	126,826	120,464
		136,313	-	136,313	134,685
CREDITORS					
Amounts falling due within one year	9	(12,049)	-	(12,049)	(2,170)
NET CURRENT ASSETS		124,264	-	124,264	132,515
TOTAL ASSETS LESS CURRENT LIABILITIES		1,483,033	-	1,483,033	1,360,417
NET ASSETS		1,483,033	-	1,483,033	1,360,417
FUNDS	10				
Unrestricted funds				1,483,033	1,360,417
TOTAL FUNDS				1,483,033	1,360,417

The financial statements were approved by the Board of Trustees and authorised for issue on 30th Oct 2024 and were signed on its behalf by:

C Mazeika-Rimmer - Trustee

A S Fraser - Trustee

L Keller - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
The trustees have estimated the value in use of the land and buildings owned by the charity at £1,343,768. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings moving forward.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	982	1,068
Shop income	2,471	2,359
	3,453	3,427

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	2,830	183

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

The trustees were reimbursed for expenses paid on behalf of the charity and incurred during the course of activities of the charity during the year ended 31 March 2024 and the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,665	-	34,665
Charitable activities			
General	35,269	-	35,269
Other trading activities	3,427	-	3,427
Investment income	183	-	183
Total	73,544	-	73,544
EXPENDITURE ON			
Raising funds	4,931	-	4,931
Charitable activities			
General	85,160	-	85,160
Other	1,239	-	1,239

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	91,330	-	91,330
NET INCOME/(EXPENDITURE)	(17,786)	-	(17,786)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,378,203	-	1,378,203
TOTAL FUNDS CARRIED FORWARD	1,360,417	-	1,360,417

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2023	1,207,338	52,546	35,969	1,295,853
Additions	-	1,318	3,072	4,390
Revaluations	136,430	-	-	136,430
At 31 March 2024	1,343,768	53,864	39,041	1,436,673
DEPRECIATION				
At 1 April 2023	24,147	27,927	15,877	67,951
Charge for year	-	5,138	4,815	9,953
At 31 March 2024	24,147	33,065	20,692	77,904
NET BOOK VALUE				
At 31 March 2024	1,319,621	20,799	18,349	1,358,769
At 31 March 2023	1,183,191	24,619	20,092	1,227,902

continued...

6. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2024 is represented by:

	Freehold property	Fixtures and fittings	Equipment	Totals
	£	£	£	£
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	-	-	121,338
Valuation in 2024	136,430	-	-	136,430
Cost	1,007,504	53,864	39,041	1,100,409
	1,343,768	53,864	39,041	1,436,673

7. STOCKS

	2024	2023
	£	£
Stocks	5,104	5,107

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	4,383	9,114

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	12,049	2,170

continued...

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,251,417	122,616	6,500	1,380,533
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	32,000	-	-	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	20,000	-	(7,000)	13,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	1,360,417	122,616	-	1,483,033
TOTAL FUNDS	1,360,417	122,616	-	1,483,033

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	62,403	(76,217)	136,430	122,616
TOTAL FUNDS	62,403	(76,217)	136,430	122,616

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,278,303	(17,786)	(9,100)	1,251,417
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	29,000	-	3,000	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	13,900	-	6,100	20,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	1,378,203	(17,786)	-	1,360,417
TOTAL FUNDS	1,378,203	(17,786)	-	1,360,417

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,544	(91,330)	(17,786)
TOTAL FUNDS	73,544	(91,330)	(17,786)

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,278,303	104,830	(2,600)	1,380,533
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	29,000	-	3,000	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	13,900	-	(900)	13,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	1,378,203	104,830	-	1,483,033
TOTAL FUNDS	1,378,203	104,830	-	1,483,033

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	135,947	(167,547)	136,430	104,830
TOTAL FUNDS	135,947	(167,547)	136,430	104,830

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Brought forward	901	963
Administration, postage and stationery	5,876	6,325
Training	4,605	8,271
Building maintenance	4,254	3,220
Activity costs	18,013	10,248
Grants	2,094	1,435
Services	7,480	6,129
Other charitable expenditure	11,533	7,600
Freehold property	-	24,147
Depreciation of fixtures and fittings	5,138	6,455
Depreciation of equipment	4,815	5,498
	64,709	80,291
Other		
Loss on sale of tangible fixed assets	-	1,239
Support costs		
Management		
Insurance	4,012	3,619
Governance costs		
Accountancy and legal fees	1,250	1,250
Total resources expended	76,217	91,330
Net expenditure	(13,814)	(17,786)

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

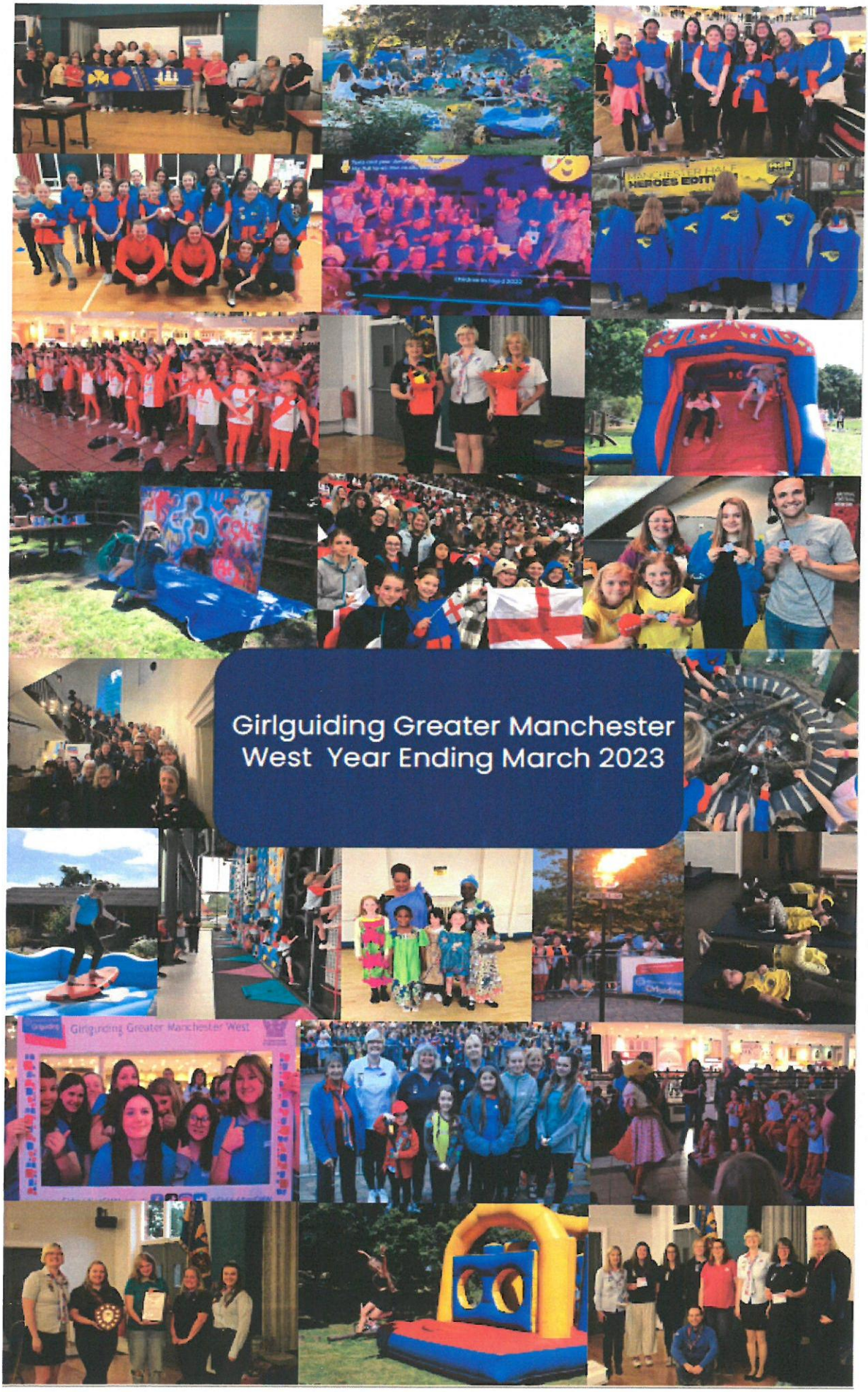
	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	20,136	15,749
Donations	9,560	16,416
Grants	1,272	2,500
	30,968	34,665
Other trading activities		
Fundraising events	982	1,068
Shop income	2,471	2,359
	3,453	3,427
Investment income		
Bank interest	2,830	183
Charitable activities		
Other General Activities	17,671	16,922
County training	3,025	5,270
Deposits and fees	4,456	13,077
	25,152	35,269
Total incoming resources	62,403	73,544
EXPENDITURE		
Other trading activities		
Opening stock	5,107	5,016
100 Club	499	568
Shop	2,499	1,438
Trading service	3,245	3,016
Closing stock	(5,104)	(5,107)
	6,246	4,931
Charitable activities		
Annual meeting	901	963
Carried forward	901	963

COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales - Charity number 1024268

Accounts

CHARITY NUMBER :
1024268



Guide Association Greater Manchester West

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for the Year Ended 31 March 2023

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Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2023

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Christine Mazeika-Rimmer	Y		Y	County Commissioner (role share)
Miss Amy Fraser	Y		Y	County Commissioner (role share)
Mrs Paula Taylor	Y			County Treasurer
Mrs Alison Forshaw	Y	Y		Until 31st July 2022
Mrs Belinda Henshall	Y	Y		
Mrs Elizabeth Southern	Y	Y		
Mrs Sarah Coakley	Y	Y		
Mrs Sarah Bartlett	Y	Y		From 1st August 2022
Mrs Pamela Williams	Y	Y		
Mrs Lynette McGarry	Y	Y		
Mrs Angela Hardman	Y			County Training Lead
Miss Rebecca Patten	Y			GO Co-ordinator
Miss Eleanor Davies	Y	Y		From 12th December 2022
Mrs Sue Fraser			Y	County Chair of Finance
Mrs Vicky Isaac	Y		Y	Chair of Ashley Management
Miss Katie Isaac			Y	Secretary
Mrs Gwyneth Perkin			Y	Booking Secretary
Mrs Margaret Blowey			Y	Treasurer
Mrs Liz Anderson			Y	
Mrs Sylvia McGreal			Y	
Mrs Ros Scott			Y	
Mrs Kath Woods			Y	
Mr Andrew Olive			Y	
Mrs Paula Gray			Y	
Mrs Rachel Curwen			Y	From 1st January 2023

Charity Number 1024268

Email: county@gmwguiding.org.uk

Bankers
Leeds Building Society, School Rd, Sale
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB
TSB, Croft Bank Road, Urmston, Manchester
The Co-Operative Bank, Balloon Street, Manchester

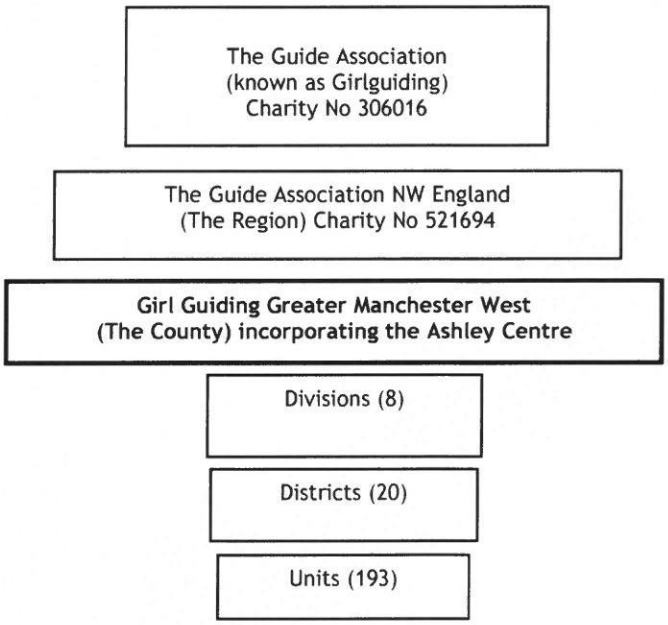
Independent Examiner
Joanne M Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor
107 Lees Road
Oldham
Lancashire
OL4 1JW

OBJECTIVES AND ACTIVITIES

Structure, Governance and Management Governing Document

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

Organisational Structure



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepares them for management of their Divisions.

Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2023

Girlguiding Greater Manchester West is part of Girlguiding which is the leading charity for girls and young women in the UK. Our remarkable volunteers give girls a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities.

The strength of Girlguiding Greater Manchester West lies within our volunteers, we continue to be blessed with outstanding volunteers with the majority of roles filled. The trustees would like to thank everyone for their ongoing support and commitment to the county and our young members.

Our thoughts went to the family and friends of our volunteers who sadly passed away during the difficult times of Covid, they each brought something special to the county; an afternoon tea was held in their honour at Ashley in May. It was well attended and was lovely to hear many Guiding memories shared.

It was a pleasure to host an event to celebrate the Queens Platinum Jubilee in June at the Trafford Centre, all sections were represented from Rainbows to the Trefoil Guild, this was the first time this had happened since the beginning of Covid. There was a variety of entertainment during the evening before the grand finale of the lighting of an official birthday beacon by Amy Fraser. 1500 beacons were lit across the United Kingdom.

July was a busy month, there was a strong Girlguiding presence in Altrincham festival and Girlguiding Swinton Division had a very successful stall at Walkden Community Festival.

We were delighted that Ashley Rocks 22, the festival for Guides, Rangers and Young leaders held at Ashley went ahead, it had originally been planned for 2020 and was cancelled due to the Covid restrictions. Over the weekend there were 250 young members and volunteers from across the county who joined together in a host of different events from a silent disco to the live bands. We were blessed with good weather and an amazing team of volunteers.

July saw several units attend the Women's Euro cup matches across Greater Manchester, for many it was the first time they had experienced women's football. New passions were ignited.

Sports England grant given to region, was devolved to the counties; the money was used to buy a double wooden seesaw which can be found at Ashley behind the house and can be used by anyone visiting from within county and anyone hiring Ashley.

None of us knew when we were celebrating the Queens platinum jubilee that a few months later on the 8th September that her death would be announced. The Queen had been the one constant person in many of our lives, the Guiding community was saddened to lose not only our Queen but also the patron of Girlguiding. One of our members was able to travel to London to represent our county and volunteer during Operation London Bridge. We have no doubt that the memories she has will last her lifetime.

Girlguiding North West England region devolved a Generation Green grant to the county, the money was used to build confidence of our volunteers in providing outdoor activities for our young members. A series of activities was held over six months and more than 90 people took part.

The County training weekend Don't stop us now, was held at Waddow in September, it was a busy weekend with all, but one place filled. Our volunteers had the opportunity to try archery, Jacob's ladder, tours of the house and many other activities. It was a great weekend for networking, learning from others and most importantly making new friends. The evening entertainment was a very competitive race night supplemented with live races on hobby horses and unicorns. A great time was had by all.

We were delighted to host a commissioner training in November in Urmston, we had very good attendance, it was great to support all commissioners with good quality training.

Girlguiding hosted an exclusive screening of the film Matilda at Odeon in December, many units attended the screenings on Saturday or Sunday and some units hired their own cinema for their district. The reviews were great from both young members and volunteers a like.

It was lovely to see Sale gang show returning in February 2023 at a new venue of Sale Waterside. Many members of county and Trefoil supported the performances. The young members and volunteers did an outstanding job. They hope to build on it next year.

OBJECTIVES AND ACTIVITIES

National subscription rates increased significantly in February; all units were told of the rates in September to help with financial planning, subscription support was given in the way of grants and mini grants. Membership numbers on February 22nd showed a slight decline in volunteers at 630 (650 in February 2022) and an increase in young members to 3272 (3273 in February 2022). Thanks goes to the finance team who worked hard processing the grant applications and providing support from budgeting to Gift Aid applications.

In late February, an external trainer facilitated the county advisers and some commissioners in the development of the county 5-year plan. Many ideas were debated, a subgroup was identified to continue working on the plan over the next few months.

Three Girlguiding volunteers were nominated in March as Inspirational woman volunteer in Trafford. It was lovely to see the impact that Girlguiding volunteers have made throughout Trafford.

The trustees were delighted that two new units were opened during the year, a Rainbow unit in Urmston and a Ranger unit in Swinton. We continue to celebrate all our volunteers and members across the county for the difference you make to the lives of others, we look forward to the next chapter in our county.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024268

Principal address

15 Dartford Avenue
Winton
Eccles
M30 8NF

Trustees

C Mazeika-Rimmer
A S Fraser

Independent Examiner

Joanne M. Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Approved by order of the board of trustees on 27/9/2023 and signed on its behalf by:

C Mazeika-Rimmer - Trustee

A S Fraser - Trustee

Independent Examiner's Report to the Trustees of Guide Association Greater Manchester West

Independent examiner's report to the trustees of Guide Association Greater Manchester West
I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Joanne M. Elliott FCA BFP FMAAT

Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 27 SEP 2023

Guide Association Greater Manchester West

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		34,665	-	34,665	23,036
Charitable activities					
General		35,269	-	35,269	31,198
Other trading activities	2	3,427	-	3,427	1,486
Investment income	3	183	-	183	32
Total		73,544	-	73,544	55,752
EXPENDITURE ON					
Raising funds		4,931	-	4,931	3,482
Charitable activities					
General		85,160	-	85,160	51,253
Other		1,239	-	1,239	-
Total		91,330	-	91,330	54,735
NET INCOME/(EXPENDITURE)		(17,786)	-	(17,786)	1,017
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	122,806
Net movement in funds		(17,786)	-	(17,786)	123,823
RECONCILIATION OF FUNDS					
Total funds brought forward		1,378,203	-	1,378,203	1,254,380
TOTAL FUNDS CARRIED FORWARD		1,360,417	-	1,360,417	1,378,203

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	1,227,902	-	1,227,902	1,265,241
CURRENT ASSETS					
Stocks	7	5,107	-	5,107	5,016
Debtors	8	9,114	-	9,114	1,613
Cash in hand		120,464	-	120,464	112,587
		134,685	-	134,685	119,216
CREDITORS					
Amounts falling due within one year	9	(2,170)	-	(2,170)	(6,254)
NET CURRENT ASSETS		132,515	-	132,515	112,962
TOTAL ASSETS LESS CURRENT LIABILITIES		1,360,417	-	1,360,417	1,378,203
NET ASSETS		1,360,417	-	1,360,417	1,378,203
FUNDS	10				
Unrestricted funds				1,360,417	1,378,203
TOTAL FUNDS				1,360,417	1,378,203

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
C Mazeika-Rimmer - Trustee

.....
A S Fraser - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
The trustees have estimated the value in use of the land and buildings owned by the charity at £850,000. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,068	987
Shop income	2,359	499
	3,427	1,486

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	183	32

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

The trustees were reimbursed for expenses paid on behalf of the charity and incurred during the course of activities of the charity during the year ended 31 March 2023 and the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,036	-	23,036
Charitable activities			
General	31,198	-	31,198
Other trading activities	1,486	-	1,486
Investment income	32	-	32
Total	55,752	-	55,752
EXPENDITURE ON			
Raising funds	3,482	-	3,482
Charitable activities			
General	51,253	-	51,253
Total	54,735	-	54,735
NET INCOME	1,017	-	1,017
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	122,806	-	122,806
Net movement in funds	123,823	-	123,823
RECONCILIATION OF FUNDS			
Total funds brought forward	1,254,380	-	1,254,380

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,378,203	-	1,378,203

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2022	1,207,338	52,546	37,219	1,297,103
Disposals	-	-	(1,250)	(1,250)
At 31 March 2023	1,207,338	52,546	35,969	1,295,853
DEPRECIATION				
At 1 April 2022	-	21,472	10,390	31,862
Charge for year	24,147	6,455	5,498	36,100
Eliminated on disposal	-	-	(11)	(11)
At 31 March 2023	24,147	27,927	15,877	67,951
NET BOOK VALUE				
At 31 March 2023	1,183,191	24,619	20,092	1,227,902
At 31 March 2022	1,207,338	31,074	26,829	1,265,241

Cost or valuation at 31 March 2023 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	1,468	-	122,806
Cost	1,007,504	51,078	35,969	1,095,551
	1,207,338	52,546	36,969	1,296,853

continued...

7. STOCKS

	2023	2022
	£	£
Stocks	5,107	5,016

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	9,114	1,613

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	2,170	6,254

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	1,278,303	(17,786)	(9,100)	1,251,417
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	5,000	-	-	5,000
Designated fund - Operating costs	29,000	-	3,000	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Events	3,000	-	-	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	13,900	-	6,100	20,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	1,378,203	(17,786)	-	1,360,417
TOTAL FUNDS	1,378,203	(17,786)	-	1,360,417

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,544	(91,330)	(17,786)
TOTAL FUNDS	73,544	(91,330)	(17,786)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,152,380	123,823	2,100	1,278,303
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	2,000	5,000
Designated fund - Operating costs	35,000	-	(6,000)	29,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	(4,000)	-
Designated fund - Events	-	-	3,000	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	15,000	-	(1,100)	13,900
Designated fund - International budget	3,000	-	(1,000)	2,000
Designated fund - Levy to Ashley	-	-	5,000	5,000
	1,254,380	123,823	-	1,378,203
TOTAL FUNDS	1,254,380	123,823	-	1,378,203

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	55,752	(54,735)	122,806	123,823
TOTAL FUNDS	55,752	(54,735)	122,806	123,823

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,152,380	106,037	(7,000)	1,251,417
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	2,000	5,000
Designated fund - Operating costs	35,000	-	(3,000)	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	(4,000)	-
Designated fund - Events	-	-	3,000	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	15,000	-	5,000	20,000
Designated fund - International budget	3,000	-	(1,000)	2,000
Designated fund - Levy to Ashley	-	-	5,000	5,000
	1,254,380	106,037	-	1,360,417
TOTAL FUNDS	1,254,380	106,037	-	1,360,417

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	129,296	(146,065)	122,806	106,037
TOTAL FUNDS	129,296	(146,065)	122,806	106,037

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	15,749	11,715
Donations	16,416	8,620
Grants	2,500	2,701
	34,665	23,036
Other trading activities		
Fundraising events	1,068	987
Shop income	2,359	499
	3,427	1,486
Investment income		
Bank interest	183	32
Charitable activities		
Other General Activities	16,922	25,258
County training	5,270	375
Deposits and fees	13,077	5,565
	35,269	31,198
Total incoming resources	73,544	55,752
EXPENDITURE		
Other trading activities		
Opening stock	5,016	5,938
100 Club	568	496
Shop	1,438	-
Trading service	3,016	2,064
Closing stock	(5,107)	(5,016)
	4,931	3,482
Charitable activities		
Annual meeting	963	818
Administration, postage and stationery	6,325	4,281
Training	8,271	2,569
Building maintenance	3,220	2,372
Activity costs	10,248	28,654
Grants	1,435	600
Services	6,129	3,745
Other charitable expenditure	7,600	1,300
Freehold property	24,147	-
Depreciation of fixtures and fittings	6,455	1,359
Carried forward	74,793	45,698

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

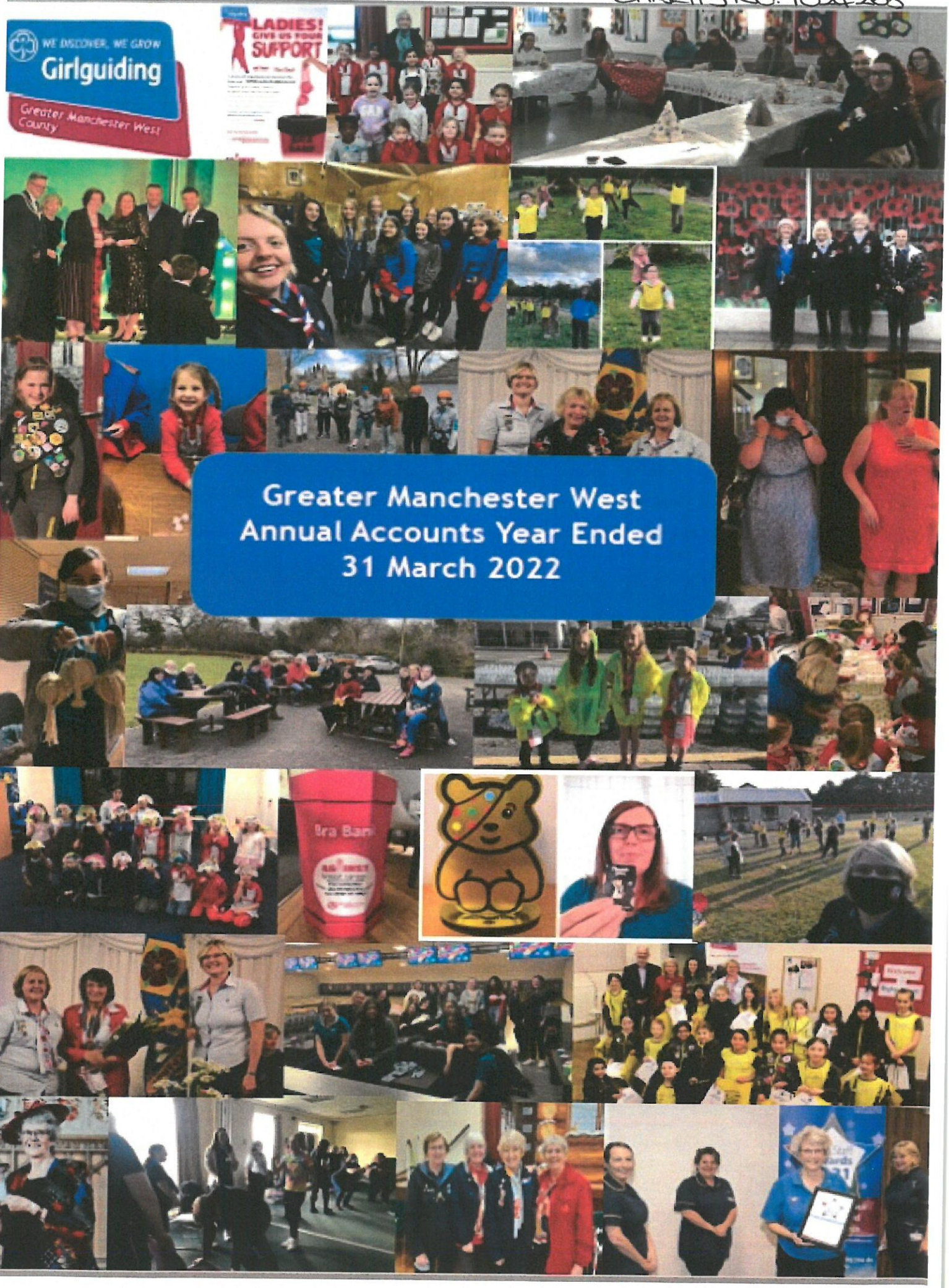
	2023 £	2022 £
Charitable activities		
Brought forward	74,793	45,698
Depreciation of equipment	5,498	1,169
	80,291	46,867
Other		
Loss on sale of tangible fixed assets	1,239	-
Support costs		
Management		
Insurance	3,619	3,396
Governance costs		
Accountancy and legal fees	1,250	990
Total resources expended	91,330	54,735
Net (expenditure)/income	(17,786)	1,017

COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales - Charity number 1024268

Accounts

CHARITY NO: 1024268



Greater Manchester West Annual Accounts Year Ended 31 March 2022

Guide Association Greater Manchester West

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for the Year Ended 31 March 2022

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Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2022

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Christine Mazeika-Rimmer	✓		✓	County Commissioner (role share)
Miss Amy Fraser	✓		✓	County Commissioner (role share)
Mrs Laura Backhouse	✓			Secretary until November 2021
Mrs Alison Forshaw	✓	✓		
Mrs Paula Taylor	✓			Treasurer
Mrs Rebecca Carr	✓			Until November 2021
Mrs Belinda Henshall	✓	✓		
Mrs Elizabeth Southern	✓	✓		
Miss Emma Levenston	✓	✓		Division commissioner until January 2022
Mrs Laura Keller	✓	✓		Until November 2021
Mrs Hilary Wright	✓	✓		
Mrs Sarah Coakley	✓	✓		From May 2021
Mrs Pamela Williams	✓	✓		From January 2022
Mrs Lynette McGarry	✓	✓		From January 2022
Mrs Angela Hardman	✓			County Training Lead from January 2022
Miss Rebecca Patten	✓			Go Co-ordinator from January 2022
Mrs Sue Fraser			✓	Chair of Finance
Mrs Vicky Isaac	✓		✓	Chair of Ashley Management
Miss Katie Isaac			✓	Secretary
Mrs Gwyneth Perkin			✓	Booking Secretary
Mrs Margaret Blowey			✓	Treasurer
Mrs Lis Anderson			✓	
Mrs Sylvia McGreal			✓	
Mrs Ros Scott			✓	
Mrs Kath Woods			✓	
Mr Andrew Olive			✓	
Mrs Paula Gray			✓	

Charity Number 1024268

Email: county@gmwguiding.org.uk

Bankers:
Leeds Building Society, School Rd, Sale
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB
TSB, Croft Bank Road, Urmston, Manchester
The Co-Operative Bank, Balloon Street, Manchester

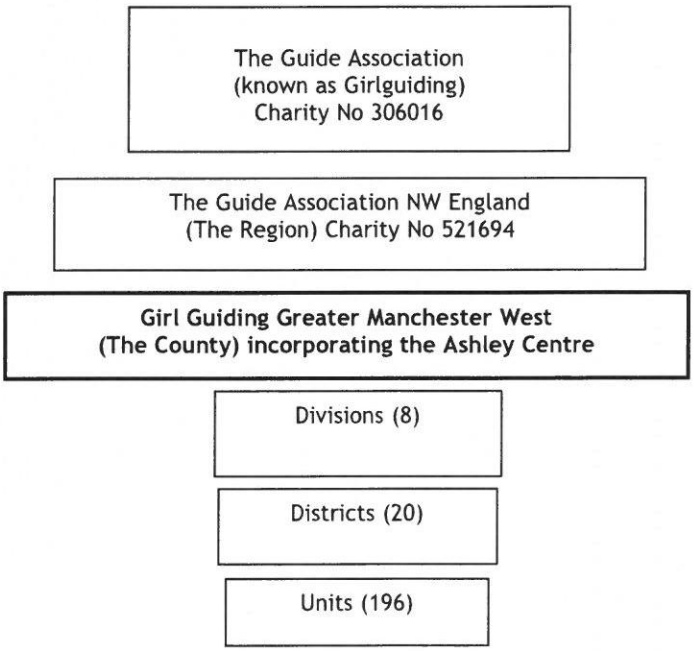
Independent Examiner
Joanne M Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor
107 Lees Road
Oldham
Lancashire
OL4 1JW

OBJECTIVES AND ACTIVITIES

Structure, Governance and Management Governing Document

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

Organisational Structure



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepare them for management of their Divisions.

Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2022

Girlguiding Greater Manchester West is part of Girlguiding, which is the leading charity for girls and young women in the UK. Our remarkable volunteers give girls a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. Our volunteers inspire and support girls to share their voice, grow in confidence and reach their full potential.

Thank you to every volunteer in Girlguiding Greater Manchester West who helped support girls and young women through the difficult days of the Covid-19 lockdowns, in both 2020 and 2021. Thank you for the determination shown to get back to face-to-face guiding. We are proud that we have been able to overcome the challenges of 2021 and offer opportunities and experiences for Rainbows, Brownies, Guides and Rangers.

2021/22 took us into the second year of a global pandemic, with a loss of one third of our membership despite many units running virtually. The focus of the year was getting girls back into guiding, supporting units reopening, helping source alternative venues, recruiting new volunteers, offering high quality training, ensuring unit financial stability and providing enjoyable activities for young members and volunteers alike.

The training team worked tirelessly during the first half of the year providing 1st Response training. Multiple sessions were offered virtually, with the practical element being assessed face-to-face. By September 2021 the backlog caused by covid had been cleared. The training team also offered 'Welcome to Guiding' support sessions for leaders in training and 'Return to Guiding' sessions.

With many units still meeting virtually, a county wide virtual sleepover took place in April. Spring into Action saw dancing, scavenger hunt, from slumber to Zumba and a host of different challenges. There was a £2 fee, which gave the access to the challenge, a slot in the virtual session, sunflower seeds and a woven badge.

The trustees agreed to buy in region admin support at a cost of £2,770 for 12 months in May 2021. This decision has made a positive contribution to our county, freeing up administration time for the training team, commissioners and others. From June our admin support worker also took on the role of county secretary.

National Volunteers week was celebrated with a week of virtual events in June ranging from hand massage, to laughing yoga to macramé. Those who attended found it both enjoyable and beneficial.

June and July saw many units going back to face-to-face meetings following the guidance of the National Youth Agency and Girlguiding. Initially outside whilst the weather was good, moving indoors in September. Numbers of young members stabilised and then began to grow slowly. Several units were not able to reopen due to a change in circumstances of the volunteers, the unit meeting place venues not opening or volunteers needing to complete mandatory training.

September saw the first face-to-face GMW County Presentation evening since before the pandemic. It was hosted by Girlguiding Altrincham South Division and was very well attended. People were excited to see each other and celebrate the amazing achievements of our volunteers. The new county gazebo bought with a £1000 grant from Arnold Clarke was on display. Mike Lancashire, a guest speaker from Greater Manchester Combined Authority Civil Contingencies and Resilience Department introduced the Duke of Cornwall Community Safety Award.

October 2021 saw the launch of a defibrillator fund for Ashley. Within a month over £750 had been raised. By March 2022 a defibrillator for the house had been bought and fundraising was going very well for one for the lodge.
County wide commissioner training took place in November. It was well attended and provided some excellent training and the opportunity for commissioners to get together and network.

The last of our virtual sleepovers took place in November, again attended by all sections and across the whole county. 'A Festive Giggle' included laughing yoga and a virtual visit from Father Christmas. All young members received a small gift, a woven badge and the challenge.

December saw Sale Central Guides beginning a celebration of their unit's 100th birthday with a meal out and a display of the unit archives, which toured the area for several months.

OBJECTIVES AND ACTIVITIES

Girlguiding Greater Manchester West received an early Christmas gift in December. Auto Trader promised to donate 12 refurbished laptops: one for each district, one for the training team, the county treasurer, the archivist and one spare. Delivery was taken in February; a number of free charity Microsoft accounts were applied for and, with a little help, all the laptops were loaded with the key information to support the county going forward.

January 2022 The 'Going Away With' training course was run at Ashley. It was very well attended and demonstrated everyone's desire to get back to a more normal way of guiding.

'Our County', including training and county news is generally distributed via email. In January it was posted out to unit main leaders with a Girlguiding Greater Manchester West car sticker included for all volunteers which was funded from the residual amount left from the Arnold Clarke Grant.

February saw the revision and passing of the county constitution and terms of reference. This will ensure that county has firm foundations for the next few years.

All units were well prepared for the substantial increase in subscription rates in February. As soon as the national rate was agreed, it was shared with everyone in the county. The trustees and the finance team worked hard supporting all units; financial assistance was only required by four units which was greatly down on the previous year.
The commitment of our volunteers, together with support from the training team, advisers and trustees saw an increase in our membership on February 22nd 2022 to 2637 young members and 650 volunteers (3,273). This could not have happened without the dedication of everyone. As a county we will strive to support our volunteers to continue our recovery and to deliver an outstanding experience for all of our members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1024268

Principal address
7 Fairburn Close
Davyhulme
Manchester
M41 8DX

Trustees
C Mazeika-Rimmer
A S Fraser

Independent Examiner
Joanne M. Elliott FCA BFP FMAAT
Institute of Chartered Accountants in England and Wales
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Approved by order of the board of trustees on ..... 5/10/2022 ..... and signed on its behalf by:

....

C Mazeika-Rimmer - Trustee A S Fraser - Trustee

Independent examiner's report to the trustees of Guide Association Greater Manchester West
I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Joanne M. Elliott FCA BFP FMAAT
Institute of Chartered Accountants in England and Wales
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Date: 5/10/2022

Guide Association Greater Manchester West

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.3.22 Total funds £	Period 1.1.20 to 31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,036	-	23,036	42,976
Charitable activities					
General		31,198	-	31,198	8,036
Other trading activities	2	1,486	-	1,486	6,333
Investment income	3	32	-	32	68
Total		55,752	-	55,752	57,413
EXPENDITURE ON					
Raising funds		3,482	-	3,482	1,929
Charitable activities					
General		51,253	-	51,253	42,505
Total		54,735	-	54,735	44,434
NET INCOME		1,017	-	1,017	12,979
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		122,806	-	122,806	78,496
Net movement in funds		123,823	-	123,823	91,475
RECONCILIATION OF FUNDS					
Total funds brought forward		1,254,380	-	1,254,380	1,162,905
TOTAL FUNDS CARRIED FORWARD		1,378,203	-	1,378,203	1,254,380

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	1,265,241	-	1,265,241	1,138,346
CURRENT ASSETS					
Stocks	7	5,016	-	5,016	5,938
Debtors	8	1,613	-	1,613	8,141
Cash in hand		112,587	-	112,587	113,535
		119,216	-	119,216	127,614
CREDITORS					
Amounts falling due within one year	9	(6,254)	-	(6,254)	(11,580)
NET CURRENT ASSETS		112,962	-	112,962	116,034
TOTAL ASSETS LESS CURRENT LIABILITIES		1,378,203	-	1,378,203	1,254,380
NET ASSETS		1,378,203	-	1,378,203	1,254,380
FUNDS	10				
Unrestricted funds				1,378,203	1,254,380
TOTAL FUNDS				1,378,203	1,254,380

The financial statements were approved by the Board of Trustees and authorised for issue on 5/10/2022 and were signed on its behalf by:

C Mazeika-Rimmer - Trustee

A S Fraser - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
The trustees have estimated the value in use of the land and buildings owned by the charity at £1,207,338. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Fundraising events	987	6,003
Shop income	499	276
Sponsorships	-	54
	1,486	6,333

3. INVESTMENT INCOME

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Bank interest	32	68

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

Trustees' expenses

The trustees were reimbursed for expenses paid on behalf of the charity and incurred during the course of activities of the charity during the year ended 31 March 2022 and the extended period ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,976	-	42,976
Charitable activities			
General	8,036	-	8,036
Other trading activities	6,333	-	6,333
Investment income	68	-	68
Total	57,413	-	57,413
EXPENDITURE ON			
Raising funds	1,929	-	1,929
Charitable activities			
General	42,505	-	42,505
Total	44,434	-	44,434
NET INCOME	12,979	-	12,979

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	50,000	(50,000)	-
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	78,496	-	78,496
Net movement in funds	141,475	(50,000)	91,475
RECONCILIATION OF FUNDS			
Total funds brought forward	1,112,905	50,000	1,162,905
TOTAL FUNDS CARRIED FORWARD	1,254,380	-	1,254,380

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2021	1,086,000	51,078	30,602	1,167,680
Additions	-	-	6,617	6,617
Revaluations	121,338	1,468	-	122,806
At 31 March 2022	1,207,338	52,546	37,219	1,297,103
DEPRECIATION				
At 1 April 2021	-	20,113	9,221	29,334
Charge for year	-	1,359	1,169	2,528
At 31 March 2022	-	21,472	10,390	31,862
NET BOOK VALUE				
At 31 March 2022	1,207,338	31,074	26,829	1,265,241
At 31 March 2021	1,086,000	30,965	21,381	1,138,346

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	1,468	-	122,806
Cost	1,007,504	51,078	37,219	1,095,801
	1,207,338	52,546	37,219	1,297,103

continued...

7. STOCKS

	2022	2021
	£	£
Stocks	5,016	5,938

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	1,613	8,141

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	6,254	11,580

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	1,152,380	123,823	2,100	1,278,303
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	2,000	5,000
Designated fund - Operating costs	35,000	-	(6,000)	29,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	(4,000)	-
Designated fund - Events	-	-	3,000	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	15,000	-	(1,100)	13,900
Designated fund - International budget	3,000	-	(1,000)	2,000
Designated fund - Levy to Ashley	-	-	5,000	5,000
	1,254,380	123,823	-	1,378,203
TOTAL FUNDS	1,254,380	123,823	-	1,378,203

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	55,752	(54,735)	122,806	123,823
TOTAL FUNDS	55,752	(54,735)	122,806	123,823

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,020,905	91,475	40,000	1,152,380
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	-	3,000
Designated fund - Operating costs	31,000	-	4,000	35,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	-	4,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	9,000	-	6,000	15,000
Designated fund - International budget	3,000	-	-	3,000
	1,112,905	91,475	50,000	1,254,380
Restricted funds				
Restricted Fund	50,000	-	(50,000)	-
TOTAL FUNDS	1,162,905	91,475	-	1,254,380

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	57,413	(44,434)	78,496	91,475
TOTAL FUNDS	57,413	(44,434)	78,496	91,475

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	11,715	15,015
Donations	8,620	7,992
Grants	2,701	19,969
	23,036	42,976
Other trading activities		
Fundraising events	987	6,003
Shop income	499	276
Sponsorships	-	54
	1,486	6,333
Investment income		
Bank interest	32	68
Charitable activities		
Other General Activities	25,258	6,698
County training	375	163
Deposits and fees	5,565	1,175
	31,198	8,036
Total incoming resources	55,752	57,413
EXPENDITURE		
Other trading activities		
Opening stock	5,938	3,992
100 Club	496	607
Shop	-	624
Trading service	2,064	2,644
Closing stock	(5,016)	(5,938)
	3,482	1,929
Charitable activities		
Annual meeting	818	-
Administration, postage and stationery	4,281	2,221
Training	2,569	1,166
Building maintenance	2,372	2,621
Activity costs	28,654	11,760
Grants	600	9,887
Carried forward	39,294	27,655

Guide Association Greater Manchester West

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Charitable activities		
Brought forward	39,294	27,655
Services	3,745	5,781
Other charitable expenditure	1,300	1,247
Depreciation of fixtures and fittings	1,359	1,361
Depreciation of equipment	1,169	964
	46,867	37,008
Support costs		
Management		
Insurance	3,396	4,507
Governance costs		
Accountancy and legal fees	990	990
Total resources expended	54,735	44,434
Net income	1,017	12,979

COUNTY OF GREATER MANCHESTER WEST OF THE GUIDES ASSOCIATION

England & Wales - Charity number 1024268

Accounts

Guide Association Greater Manchester West CHARITY NO. 1024268

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for the Period 1 January 2020 to 31 March 2021

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CHARITY COMMISSION
FIRST CONTACT

24 AUG 202

ACCOUNTS
RECEIVED

Guide Association Greater Manchester West

Report of the Trustees
for the Period 1 January 2020 to 31 March 2021

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Ann Healey	✓		✓	County Commissioner until August 2020
Mrs Paula Gray	✓			Asst Commissioner until August 2020
Mrs Christine Mazeika-Rimmer	✓		✓	County Commissioner from September 2020
Miss Amy Fraser	✓		✓	County Commissioner from September 2020
Miss Christine Tyler	✓			Secretary until August 2020
Mrs Laura Backhouse	✓			Secretary from September 2020
Mrs Sue Fraser			✓	Treasurer until December 2020
Mrs Paula Taylor	✓		✓	Treasurer from January 2021
Mrs Rebecca Carr	✓			County Training Advisor
Mrs Belinda Henshall	✓	✓		
Mrs Elizabeth Southern	✓	✓		
Miss Emma Levenston	✓	✓		
Mrs Laura Keller	✓	✓		
Mrs Christine Ricketts	✓	✓		Until February 2021
Mrs Alison Forshaw	✓	✓		
Mrs Hilary White	✓	✓		From March 2021
Mrs Vicky Isaac	✓		✓	Chair of Ashley Management
Miss Katie Isaac			✓	Secretary
Mrs Gwyneth Perkin			✓	Booking Secretary
Mrs Margaret Blowey			✓	
Mrs Lis Anderson			✓	
Mrs Sylvia McGreal			✓	
Mrs Ros Scott			✓	
Mrs Kath Woods			✓	
Mr Andrew Olive			✓	

Charity Number 1024268

Contact
Email: county@gmwguiding.org.uk

Bankers
Leeds Building Society, School Rd, Sale
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB
TSB, Croft Bank Road, Urmston, Manchester
The Co-Operative Bank, Balloon Street, Manchester

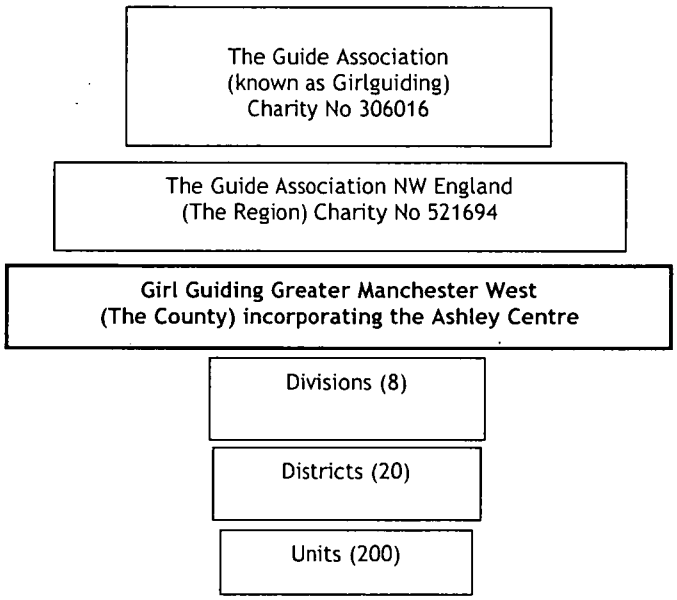
Independent Examiner
Joanne M Elliott FCA BFP FMAAT
Clarity Accountants
1st Floor
107 Lees Road
Oldham
Lancashire
OL4 1JW

OBJECTIVES AND ACTIVITIES

Structure, Governance and Management Governing Document

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

Organisational Structure



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepares them for management of their Divisions.

Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

OBJECTIVES AND ACTIVITIES

Review of activities from January 1st 2020 to March 31st 2021

2020 started off as a very positive, upbeat year with lots of activities planned for Girlguiding Greater Manchester West. This included our mandatory safeguarding trainings for all volunteers and support workshops for specific roles. Events on the calendar included a county trip for girls and adult volunteers to Disneyland Paris in April; our annual presentation evening in May; a county ball for all adult volunteers in June and our GMWfest for guides and rangers in July.

Unfortunately, due to the coronavirus pandemic all events were cancelled, following the Government and Girlguiding guidelines. However, we learnt to adapt to new ways of offering guiding, training and meetings to the girls and volunteers. A zoom account paid for by the county was set up to allow county meetings and trainings to continue online.

Before the first lockdown in March 2020, we were able to offer the following:

January: a continuation of A Safe Space training across the county which kept us on target for the year. More sessions were delivered virtually to ensure all our volunteers are compliant for their role in Girlguiding and to meet our target for 2020.

This was achieved with the support of our county trainers adapting to a new way of training and the offer of region putting on virtual trainings as well. 1st Response trainings were also offered and continued virtually throughout the year, except for the parts required to be face-to-face when the easing of restrictions will allow.

A very successful residential commissioner training weekend was held at The Last Drop Village, which was well attended by district and division commissioners. The weekend was entirely funded from the county budget - making use of our own county trainers also helped towards the cost.

February: Swinton Division organised a thank you evening for all their volunteers and were delighted that the region chief commissioner, Julie Walton, and the assistant region chief commissioner, Emma Dixon, were able to join them. The evening also celebrated Thinking Day, with a very successful turnout of 120 participants. They were able to join in lots of fun activities held at The Royal British Legion, Boothstown.

March: unfortunately, this was the month in which we had to cancel all face-to-face meetings and events. Unit leaders did, however, have access to free zoom virtual meetings. This was entirely optional; no pressure was put on any volunteers to take this up in the unprecedented times we were all experiencing.

As the lockdown and restrictions continued more units met virtually, several units piggybacked others, and some young members temporarily moved units.

In April a call was made by Salford Royal, due to increased demand as a result of the pandemic they desperately needed comfort bags for patients. Volunteers across the county rallied round and by the end of May they had made 2161 comfort bags, 1000 scrub bags and 710 treat bags. The Trefoil Guild made hundreds of knitted/crocheted twin hearts for the bereavement team.

Although all face-to-face events had been cancelled virtual events became more normal. Swinton Division held a Lock Down Wake Up sleepover in May: the event was well attended; many families got involved with the activities and feedback was good.

Our annual county presentation evening had to be cancelled in May. However, we still managed to surprise Paula Gray, Becky Patten and Sylvia McGreal as they received Girlguiding North West England's Region Chief Commissioner's Award, presented on a county virtual meeting by Julie Walton, our region chief commissioner. Hilary Wright, Amy Fraser, Margaret Blowey, Ilse Ramsey, Tamsin Woodeson, Pam Williams and Barbara Pye also received Good Service Awards, hand delivered by our county commissioner, Ann Healey.

1st Pendlebury Guides were also surprised by a virtual call and presented with the Trafford Award for their outstanding contribution in the community. They transformed the quiet room at Pendleton Police Station from dull and badly furnished into a friendly, welcoming space. Over seven months they planned and collected toys and furniture to make the room a nicer environment for the children who use it. The girls worked very hard on this project to make a comfortable space for children to wait until alternative care can be found.

In June, several members of the county received letters from the Lord Lieutenant of Manchester for the work they had done for the Covid response. A special recognition award for outstanding activity and contribution to the community was presented to seven of our members from the High Sheriff of Greater Manchester, Eamonn O'Neal.

OBJECTIVES AND ACTIVITIES

We continue to strive to find different ways to provide accessible training opportunities for our volunteers on a variety of topics and to encourage good guiding throughout the county, may this be virtual or a Facetime call. All our trainings are fully funded by our county at no additional cost to the units. We remain determined to maintain this policy as a positive way to support our volunteers.

All the international trips also had to be cancelled this year due to the pandemic, with the hope to offer them again soon. Refunds were given for all cancelled international trips.

At the end of August Ann Healey completed her term of office as county commissioner. Although one of the smaller counties geographically in Girlguiding Northwest England, under her leadership membership grew steadily; Ann led the county through the implementation of the new membership systems, Girlguiding programme and the introduction of A Safe Space training. No one could have anticipated a global pandemic, its impact on the country and on Girlguiding. Our thanks go to Ann for her steadfast leadership during this time.

Chris Mazeika-Rimmer and Amy Fraser will share the role of county commissioner going forward. The challenges with units not being able to meet face to face have been significant. Units were encouraged and supported to apply for the Tesco Bags of Help grant scheme and more than 50 were successful - each receiving £500.

With the financial year end complete for units, it was apparent that many were going to struggle to pay their annual subscriptions in February. The Executive Committee of Girlguiding Greater Manchester West therefore decided not to increase our Girlguiding levy once again this year. They also took the decision to increase the amount available in the mini grant and unit subscription funds. Units were also supported in applying for the Units in Need fund from Girlguiding, the Pears Matched funding grant and Girlguiding North West England subscription support fund.

In October, the Executive Committee was delighted to hear that one of our members, Pat Mayle, had been awarded an MBE in the later than normal Queen's birthday honours for services to Girlguiding and to the Covid-19 response.

The end of October saw members in Altrincham district take part in their first virtual large-scale event with a Halloween party.

By November it was clear that planning a budget for next year with declining numbers would be challenging. The decision was made to move the County year end from December 31st to March 31st to enable live data to be used when planning the budget.

Although large events were not permitted, units in Stretford and Old Trafford and Urmston decorated pebbles and placed them by the local cenotaphs as part of the Remembrance Day commemorations.

The new County website was launched in November with a more modern feel. County bookings for training and events are now automated, which should make the process more time efficient.

A county wide Frosty the Snowman's virtual sleepover was held in early December with 1350 members taking part. Access to a virtual pantomime was included and one of our young members designed the badge. The feedback was positive, with members asking for more such events to be organised.

By December 31st Girlguiding Greater Manchester West was 100% compliant with A Safe Space training. Our thanks go to the training team and all members.

January 2021 saw our county's constitution reviewed and terms of reference written. These were formally agreed by the county executive in February and the Girlguiding North West England executive in March. A start was made on division constitutions and terms of reference of the various county committees.

A virtual commissioners' conference was held in January - 'Saturday Morning Takeaway'. All commissioners attended the event, led by county trainers and it was a great success.

OBJECTIVES AND ACTIVITIES

Due to the pandemic, in February 2021 membership of the county was its lowest for many years. Successful grant applications ensured all units paid their subscriptions on time. £4400 was awarded from the County mini grants and subscription support fund; 35 units were successful in their application for a grant from Pears Matched funding totalling £8750 and several units also received financial support from the 'Units in Need' fund and Girlguiding North West England Subscription Support fund.

Due to the loss of 1,178 members, income from the annual subscriptions is 31% lower than the previous year. Due to prudent management in the past, Girlguiding Greater Manchester West has more than adequate reserves and is in a good position for the next few years.

The week of World Thinking Day saw a social media adult volunteer recruitment campaign organised by the county's membership growth committee and PR team. There was a significant impact in terms of increased volunteers, young members and morale across the county. A young members recruitment drive is planned for later in the year.

Urmston Division held a virtual World Thinking Day event in which 120 members from across the division took part. It was organised by two leaders in training as part of their leadership qualification.

The Covid-19 impact on our residential centre, Ashley has been great; it was only used for three weeks prior to the national lockdown in 2020 and remains closed. People with bookings were offered a refund or they could reschedule to another time. In total over £1000 booking deposits have been refunded. Through devolved Government grants, Ashley was awarded an initial grant of £10,000 from Cheshire East Council. When the restrictions continued further grants were given. In total £19,596 has been awarded to Ashley; this supported the loss of £15000 of income in 2020 and a further £2000 of loss for the start of 2021.

In addition, Ashley received £6604 in June from the County budget. The amount paid was based on the number of county members as of 22nd February 2020 and this was added to the reserve account to be used for groundwork to be carried out before the centre reopens. All events at the centre were cancelled, including the AGM for Friends of Ashley. Their commitment to the county saw them donate funds for a new dishwasher for the house and two new altar fires, which will be constructed when the campsite reopens in 2021.

The site has been made secure and maintained by a minimal number of volunteers from the groundwork team. All scheduled maintenance work could not be carried out and has been rescheduled for 2021.

Girlguiding Greater Manchester West has largely been on lock down or with restrictions since March 23rd 2020. We have seen the biggest challenge to Girlguiding since the county began; as a county, we have adapted and offered virtual Guiding with pockets of blended Guiding when able. We look forward to when we can meet again face to face and the reopening of Ashley.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024268

Principal address

7 Fairburn Close
Davyhulme
Manchester
M41 8DX

Trustees

Mrs A Healey (resigned 31.8.20)
C Mazeika-Rimmer (appointed 1.9.20)
A S Fraser (appointed 1.9.20)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Joanne M. Elliott FCA BFP FMAAT
Institute of Chartered Accountants in England and Wales
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Approved by order of the board of trustees on ..... 5 JULY 2021 ..... and signed on its behalf by:

.....
C Mazeika-Rimmer - Trustee

.....
A S Fraser - Trustee

Independent Examiner's Report to the Trustees of Guide Association Greater Manchester West

Independent examiner's report to the trustees of Guide Association Greater Manchester West
I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the period 1 January 2020 to 31 March 2021.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Joanne M. Elliott FCA BFP FMAAT
Institute of Chartered Accountants in England and Wales
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Date: .....5 JULY 2021....

Guide Association Greater Manchester West

Statement of Financial Activities
for the Period 1 January 2020 to 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,976	-	42,976	20,753
Charitable activities					
General		8,036	-	8,036	40,285
Other trading activities	2	6,333	-	6,333	4,408
Investment income	3	68	-	68	49
Total		57,413	-	57,413	65,495
EXPENDITURE ON					
Raising funds		1,929	-	1,929	5,589
Charitable activities					
General		42,505	-	42,505	55,065
Total		44,434	-	44,434	60,654
NET INCOME		12,979	-	12,979	4,841
Transfers between funds	10	50,000	(50,000)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		78,496	-	78,496	-
Net movement in funds		141,475	(50,000)	91,475	4,841
RECONCILIATION OF FUNDS					
Total funds brought forward		1,112,905	50,000	1,162,905	1,158,064
TOTAL FUNDS CARRIED FORWARD		1,254,380	-	1,254,380	1,162,905

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	1,138,346	-	1,138,346	1,062,175
CURRENT ASSETS					
Stocks	7	5,938	-	5,938	3,992
Debtors	8	8,141	-	8,141	27,376
Cash in hand		113,535	-	113,535	154,805
		127,614	-	127,614	186,173
CREDITORS					
Amounts falling due within one year	9	(11,580)	-	(11,580)	(85,443)
NET CURRENT ASSETS		116,034	-	116,034	100,730
TOTAL ASSETS LESS CURRENT LIABILITIES		1,254,380	-	1,254,380	1,162,905
NET ASSETS		1,254,380	-	1,254,380	1,162,905
FUNDS	10				
Unrestricted funds				1,254,380	1,112,905
Restricted funds				-	50,000
TOTAL FUNDS				1,254,380	1,162,905

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 5 July 2021 ..... and were signed on its behalf by:

.....
C Mazeika-Rimmer - Trustee

.....
A S Fraser - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
The trustees have estimated the value in use of the land and buildings owned by the charity at £850,000. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
	£	£
Fundraising events	6,003	1,297
Shop income	276	3,111
Sponsorships	54	-
	6,333	4,408

3. INVESTMENT INCOME

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
	£	£
Bank interest	68	49

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2021 nor for the year ended 31 December 2019.

Trustees' expenses

The trustees were reimbursed for expenses paid on behalf of the charity and incurred during the course of activities of the charity during the extended period ended 31 March 2021 and the year ended 31 December 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,753	-	20,753
Charitable activities			
General	40,285	-	40,285
Other trading activities	4,408	-	4,408
Investment income	49	-	49
Total	65,495	-	65,495
EXPENDITURE ON			
Raising funds	5,589	-	5,589
Charitable activities			
General	55,065	-	55,065
Total	60,654	-	60,654
NET INCOME	4,841	-	4,841

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(50,000)	50,000	-
Net movement in funds	(45,159)	50,000	4,841
RECONCILIATION OF FUNDS			
Total funds brought forward	1,158,064	-	1,158,064
TOTAL FUNDS CARRIED FORWARD	1,112,905	50,000	1,162,905

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 January 2020	1,007,504	51,078	30,602	1,089,184
Revaluations	78,496	-	-	78,496
At 31 March 2021	1,086,000	51,078	30,602	1,167,680
DEPRECIATION				
At 1 January 2020	-	18,752	8,257	27,009
Charge for year	-	1,361	964	2,325
At 31 March 2021	-	20,113	9,221	29,334
NET BOOK VALUE				
At 31 March 2021	1,086,000	30,965	21,381	1,138,346
At 31 December 2019	1,007,504	32,326	22,345	1,062,175

Cost or valuation at 31 March 2021 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Cost	1,007,504	51,078	30,602	1,089,184
	1,086,000	51,078	30,602	1,167,680

continued...

7. STOCKS

	2021	2019
	£	£
Stocks	5,938	3,992

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2019
	£	£
Prepayments and accrued income	8,141	27,376

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2019
	£	£
Other creditors	11,580	85,443

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	1,020,905	91,475	40,000	1,152,380
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	-	3,000
Designated fund - Operating costs	31,000	-	4,000	35,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	-	4,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	9,000	-	6,000	15,000
Designated fund - International budget	3,000	-	-	3,000
	1,112,905	91,475	50,000	1,254,380
Restricted funds				
Restricted Fund	50,000	-	(50,000)	-
TOTAL FUNDS	1,162,905	91,475	-	1,254,380

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	57,413	(44,434)	78,496	91,475
TOTAL FUNDS	57,413	(44,434)	78,496	91,475

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	1,079,064	4,841	(63,000)	1,020,905
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	-	3,000
Designated fund - Operating costs	22,000	-	9,000	31,000
Designated fund - Guiding support Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	-	4,000
Designated fund - New programme training	6,000	-	(4,000)	2,000
Designated fund - PR	1,000	-	1,000	2,000
Designated fund - Ashely Special Projects	5,000	-	4,000	9,000
Designated fund - International budget	-	-	3,000	3,000
	1,158,064	4,841	(50,000)	1,112,905
Restricted funds				
Restricted Fund	-	-	50,000	50,000
TOTAL FUNDS	1,158,064	4,841	-	1,162,905

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,495	(60,654)	4,841
TOTAL FUNDS	65,495	(60,654)	4,841

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2021.

	Period 1.1.20 To 31.3.21 £	Year Ended 31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	15,015	14,914
Donations	7,992	5,839
Grants	19,969	-
	42,976	20,753
Other trading activities		
Fundraising events	6,003	1,297
Shop income	276	3,111
Sponsorships	54	-
	6,333	4,408
Investment income		
Bank interest	68	49
Charitable activities		
Baden Powell expenses	-	1,572
Other General Activities	6,698	20,360
County training	163	922
Deposits and fees	1,175	17,431
	8,036	40,285
Total incoming resources	57,413	65,495
EXPENDITURE		
Other trading activities		
Opening stock	3,992	3,193
100 Club	607	545
Shop	624	2,054
Trading service	2,644	2,189
Baden Powell expenses	-	1,600
Closing stock	(5,938)	(3,992)
	1,929	5,589
Charitable activities		
Annual meeting	-	1,084
Administration, postage and stationery	2,221	3,879
Training	1,166	8,791
Building maintenance	2,621	7,372
Activity costs	11,760	21,696
Carried forward	17,768	42,822

Guide Association Greater Manchester West

Detailed Statement of Financial Activities for the Period 1 January 2020 to 31 March 2021

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Charitable activities		
Brought forward	17,768	42,822
Grants	9,887	2,737
Services	5,781	5,313
Other charitable expenditure	1,247	846
Depreciation of fixtures and fittings	1,361	1,433
Depreciation of equipment	964	1,014
	37,008	54,165
Support costs		
Management		
Insurance	4,507	-
Governance costs		
Accountancy and legal fees	990	900
Total resources expended	44,434	60,654
Net income	12,979	4,841