

# WIRRAL GUIDES

England & Wales · Charity number 508316

## Details

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Other names	WIRRAL GIRL GUIDES ASSOCIATION
Status	Registered
Legal form	Other
Registered	1978-11-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	31 Alderberry Road Hawarden Deeside CH5 3JS
Phone	01244532906
Email	<a href="mailto:treasurer@girlguidingwirral.org.uk">treasurer@girlguidingwirral.org.uk</a>
Website	<a href="http://girlguidingwirral.org.uk">girlguidingwirral.org.uk</a>

## Activities

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

**Activities:** Underpinned by Girlguiding UK, Girlguiding Wirral County enables girls and young women to develop their potential and make a difference to the world, with highly trained and motivated leaders delivering a vibrant and comprehensive programme of activities throughout the year.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** WIRRAL INCLUDING ELLESMERE PORT AND NESTON
- Cheshire West & Chester
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£123,993	£129,651	-	-
2023-12-31	£137,689	£151,567	-	-
2022-12-31	£100,191	£96,493	-	-
2021-12-31	£80,675	£90,916	-	-
2020-12-31	£67,581	£72,427	-	-

## Trustees

Name	Role	Appointed
Catherine Auty		2020-01-01
Gillian Mount		2019-09-01
Hilary Baines		2017-12-12
Jennifer Anne Chapman-Brown		2024-01-01
Jennifer Eve		2023-10-01
Joanne Hales		2022-07-12
Judi Smitton		2017-12-12
Laura Anne Perrett		2019-06-01
Linda Smallthwaite BEM		2023-09-01
Melanie Kirwan		2024-01-01
Susan Patricia May		2016-06-01

**WIRRAL GUIDES**

England & Wales - Charity number 508316

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# Accounts

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**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**Accounts**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**REGISTERED CHARITY NUMBER : 508316**



## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

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# THE GUIDE ASSOCIATION – WIRRAL COUNTY

## CHARITY DETAILS

### Trustees

J Chapman- Brown	County Commissioner	Appointed 01/01/2024
L Smallthwaite	Chair Hadlow Activity Centre	Appointed 01/09/2023
M Kirwan	Assist. County Commissioner	Appointed 01/01/2024
A Robinson	Division Commissioner	End of Appoint 30/03/2024
E Jordon	Division Commissioner	Appointed 01/10/2023
L Perrett	Division Commissioner	End of Appoint 01/04/2024
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/02/2021
F Ledson	Division Commissioner	Appointed 20/03/2024
S May	Division Commissioner	End of Appoint 31/10/2024
C Auty	Division Commissioner	Appointed 22/11/2022
J Hales	Division Commissioner	Appointed 03/05/2017
H P Baines	County Treasurer	Appointed 12/12/2017
K Fearn	Division Commissioner	Appointed 01/04/2024
C Anyon	Division Commissioner	Appointed 21/05/2024

**Charity Number :** 508316

**Examiner of the Accounts:** G P Jelley FCA  
Summit Accountants Limited  
43-45 Bridge Street Row East  
CHESTER CH1 1NW

**Registered Address:** 31 Alderberry Road  
Hawarden  
Deeside  
Flintshire  
CH5 3JS

# THE GUIDE ASSOCIATION – WIRRAL COUNTY

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report for the year ended 31 December 2024.

#### **Structure, Governance and Management**

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Commissioner Handbook. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

#### **Objectives and activities**

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website [www.girlguidingwirral.org.uk](http://www.girlguidingwirral.org.uk)

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2024 can be found in its latest annual report (published on its website at [www.Girlguiding.org.uk](http://www.Girlguiding.org.uk)).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub- committee.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

Throughout 2024 our inspirational and supportive volunteer leaders continue to help our members to fulfil their potential and make a difference for themselves, their community and the wider world.

2024 saw activities in the region and country resuming post COVID; which was mirrored in Wirral. In July 2024 the county organised a "Maize Maze" event for 250 of our younger (Rainbow) members and in September 2024 over 500 brownies attended "Carnival Capers" held at our activity centre to celebrate 110 years of Brownies.

Our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Girlguiding sections has continued through electronic means and also with the reinstatement of face to face training, both of which have proved popular and it is now accepted that training by internet is a positive permanent addition to our training programme.

The training activities that have continued are :

- First Response – First Aid Renewal Courses
- Mentoring for Leaders and Commissioners in training
- Continued training on using GO Guiding Databases
- Safe Space Training for all sections and volunteers.
- A dedicated Commissioner Hub offering half termly training to all commissioners

Our Annual meeting, where we recognise the contributions our leaders make to the County took place in April 2024. It was good to welcome a large contingent of leaders to thank them, and present Long Service Awards for 5,10,20,30 40 and 50 years of service to Guiding, and to provide certificates for those newer volunteers who received certificates for 1 and 3 years commitment. In line with our members requests, we will not be hosting one annual meeting in 2025 but instead, in accordance with our members wishes, we will be holding several "thanks and recognition" events around the county, which should mean that everyone receiving an award can be presented in person and will also allow members families to be present in a less formal setting.

We continue to publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance to today's society; featuring 3 times in our local 'Wirral Globe' newspaper. 17 members received a Girlguiding Hero certificate, nominated by their peers and leaders for showing 'over and above' Girlguiding attributes including charity fundraising.

Our outdoor activity centre at Hadlow Fields is of enormous value as an outdoor centre convenient for all of our members. It has proved a good, local venue to most of our Divisions who use it as either an evening or weekend daytime venue.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Finance Review of the year**

The charity has net out going resources this year of £5,658 (2023 £13,878 deficit) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£19,920 in 2024), from the surplus generated by the GG trading depot and from a number of fundraising activities that took place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2024 was £374,264 (2023 £391,099).

Short term surplus funds are invested with recognised institutions in low risk accounts.

The Trustees regularly review risk and follow national guidelines and in 2024 a detailed audit to check all unit accounts were up to date was carried out, with the deadline for all unit accounts to have been prepared and independently checked by 31 December 2024. As a result to this audit, additional training and support has been made available to all Division Commissioners to ensure that units are following Girlguiding policies and procedures, and assistance has been offered to any leaders struggling with this particular part of running a unit. Further proposals for 2025 include a county wide training on “finance and obligations” and drop in sessions to address any concerns that leaders may have. No further provision is required to the funds set aside last year.

#### **Reserves Policy**

At 31 December 2024 the charity held reserves totalling £586,905. Of this, £20,139 were restricted balances held as per the detailed information on page 18. A further £36,284 are balances designated for specific purposes and £374,264 relates to the net book value of the land and buildings and assets. The remaining £156,210 are unrestricted balances for use at the discretion of the charity.

#### **Tangible fixed assets**

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

# **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Designated Funds**

Full details of the remaining designated funds can be seen on page 18.

#### **Free Reserves**

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as “income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities’ object’s, but is not spent, committed or designated.”

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2024 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

#### **Fundraising activities**

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Plans for the future**

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

#### **Statement of the responsibilities of the Trustees for the Accounts**

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom generally accepted Accounting Principles)

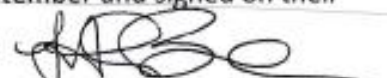
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

This report as approved for and on behalf of the Trustees on 18th September and signed on their behalf.



**J Chapman-Brown**

**County Commissioner**

**18th September 2025**

## THE GUIDE ASSOCIATION – WIRRAL COUNTY

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

#### Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present " a true and fair view" and the report is limited to those matters set out in the statement below.

#### Independent Examiners statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:

- \* To keep accounting records in accordance with section 13 of the 2011 Act; and
- \* To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;

Have not been met; or

2. to which , in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Glyn Paul Jelley FCA  
Summit Accountants Limited  
43-45 Bridge Street Row East  
CHESTER CH1 1NW

Date: 29/10/2025

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2024**

	Note	£	2024 £	£	2023 £
<b>Tangible Fixed Assets</b>	<b>4</b>		374,274		391,212
<b>Current Assets</b>					
Stock on hand		15,061		16,480	
Cash at bank and in hand		196,402		208,514	
Prepayments and accrued income		<u>2,306</u>		<u>1,444</u>	
		213,769		226,438	
<b>Current Liabilities</b>					
Creditors and accruals	<b>5</b>	1,138		25,087	
<b>Net current assets</b>			212,631		201,351
<b>Net assets</b>			<u>586,905</u>		<u>592,563</u>
<b>The funds of the charity:</b>					
Restricted funds	<b>7</b>		20,139		22,523
Unrestricted funds	<b>7</b>		<u>566,766</u>		<u>570,040</u>
			<u>586,905</u>		<u>592,563</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 18th September 2025



J Chapman-Brown

County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies		10,622	-	10,622	5,995
Trading activities		51,576	-	51,576	61,280
Investments		1,792	511	2,303	1,650
Charitable activities		59,492	-	59,492	68,764
<b>Total incoming resources</b>	<b>2</b>	<b>123,482</b>	<b>511</b>	<b>123,993</b>	<b>137,689</b>
<b>Expenditure on :</b>					
Expenditure on raising funds		44,694	-	44,694	48,187
Expenditure on charitable activities		82,062	2,895	84,957	103,380
<b>Total resources expended</b>	<b>3</b>	<b>126,756</b>	<b>2,895</b>	<b>129,651</b>	<b>151,567</b>
<b>Net income</b>		<b>(3,274)</b>	<b>(2,384)</b>	<b>(5,658)</b>	<b>(13,878)</b>
<b>Reconciliation of funds</b>					
Balance Brought Forward 1 January	7	570,040	22,523	592,563	606,442
<b>Balance carried forward at 31 December</b>	<b>7</b>	<b>566,766</b>	<b>20,139</b>	<b>586,905</b>	<b>592,564</b>

All income and expenditure derives from continuing activities.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 STATEMENT OF CASHFLOWS  
 FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
<b>Net cashflow from operating activities</b>	(14,063)	30,609
<b>Cashflow from investing activities</b>		
Payments to acquire tangible fixed assets	-	-
Investment income	2,301	1,650
<b>Net cash flow from investing activities</b>	2,301	1,650
<b>Net(Decrease)/increase in cash and cash equivalents</b>	(11,762)	32,259
Cash equivalents brought forward	208,514	176,255
<b>Cash and cash equivalents C/fwd.</b>	<u>196,752</u>	<u>208,514</u>

**Note to the statement of cashflows:**

**1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

Net incoming/(outgoing) resources	(5,658)	(13,878)
Investment income received	(2,301)	(1,650)
Depreciation	16,940	18,386
(Increase)/Decrease in stock	1,767	3,552
Decrease/(Increase) in Debtors	(862)	-
Increase/(Decrease) in Creditors	(23,949)	-
	<u>(14,063)</u>	<u>6,410</u>

# THE GUIDE ASSOCIATION – WIRRAL COUNTY

## NOTES FOR THE YEAR

### ENDED 31 DECEMBER 2024

#### 1. Accounting Policies

##### *Basis of accounting*

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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 (FRS102) issued on 16 July 2014, (as updated through Update Bulletin 1 Published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice

##### *Going Concern*

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### *Fund Accounting*

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### ***Incoming Resources***

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised, the charity will have been notified of the amounts and the settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in the Trustee Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity, Income is recognised in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

#### ***Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### ***Support Cost Allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll costs and archive costs. They are incurred directly in support of the expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities consistent with use of resources.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2024**

#### ***Stocks***

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

#### ***Fixed Assets***

Tangible assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the balance sheet at net book value, which following the provision of an additional purpose built building in 2020 and refurbishment of the toilet block in 2022 is included at £374,264. This is the figure that the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	25/10% Straight Line
Shop Fittings	10% Straight Line
Equipment and Machinery	25% Reducing balance

#### ***Prepayments and accrued income***

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

#### ***Cash and cash equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### ***Creditors and accruals***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

#### **ENDED 31 DECEMBER 2024**

##### *Judgements and key resources of estimation uncertainty*

There have been no significant judgements (apart from those involving estimates) made in the process of preparing these financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2024

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Donations and Leagcies</b>				
Government grants	-	-	-	-
Other Grants	2,325	-	2,325	3,142
Donations	8,297	-	8,297	2,853
	<u>10,622</u>	<u>-</u>	<u>10,622</u>	<u>5,995</u>
<b>Trading activities</b>				
Sales and other fund raising events	<u>51,576</u>	<u>-</u>	<u>51,576</u>	<u>61,280</u>
<b>Investment income</b>				
Interest received gross	<u>2,301</u>		<u>2,301</u>	<u>1,650</u>
<b>Charitable activities</b>				
Members subscriptions	19,920	-	19,920	19,686
Celebration Events	19,886	-	19,886	30,909
Training & Development	1,065	-	1,065	1,054
Campsite Fees	18,576	-	18,576	17,111
Sundry Income	45	-	45	4
	<u>59,492</u>	<u>-</u>	<u>59,492</u>	<u>68,764</u>
<b>Total incoming resources</b>	<u>123,991</u>	<u>-</u>	<u>123,991</u>	<u>137,689</u>

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. Resources expended**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Expenditure on fundraising</b>				
Fund Raising - Cost of Sales	42,429	-	42,429	44,709
- Special Events	2,265	-	2,265	3,478
	<u>44,694</u>	<u>-</u>	<u>44,694</u>	<u>48,187</u>
<b>Charitable activities</b>				
<i>Direct costs:</i>				
Annual Subscription - County Personnel	782		782	1,062
Campsite Costs	32,292		32,292	16,604
Celebration Events	18,103		18,103	30,721
Grants to Members		2,895	2,895	1,950
Training & Development	723		723	642
Meetings and Reports	1,293		1,293	993
	<u>53,193</u>	<u>2,895</u>	<u>56,088</u>	<u>51,972</u>
<i>Support costs:</i>				
Examination Fee	300		300	350
Committee Expenses	377		377	-
Insurance	2,576		2,576	2,688
Telephone	1,176		1,176	847
Shared employment cost	3,800		3,800	3,584
Postage, Printing & Stationery	313		313	53
Public Relations	1,331		1,331	322
Depreciation	16,940		16,940	18,386
Archive expenses	647		647	712
Financial Provision (Note 8)	(161)		(161)	23,000
Bank Charges	1,570		1,570	1,466
	<u>28,869</u>		<u>28,869</u>	<u>51,408</u>
<b>Total expenditure on charitable activities</b>	<u>82,062</u>	<u>2,895</u>	<u>84,957</u>	<u>103,380</u>
<b>Total resources expended</b>	<u>126,756</u>	<u>2,895</u>	<u>129,651</u>	<u>151,567</u>

The Trustees receive no remuneration or benefits.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. TANGIBLE FIXED ASSETS	Camp Site £	Site Equipment £	Shop Fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 January 2024	577,556	17,214	2,108	5,037	601,915
Additions			-	-	-
	<u>577,556</u>	<u>17,214</u>	<u>2,108</u>	<u>5,037</u>	<u>601,915</u>
<b>Depreciation</b>					
At 1 January 2024	186,457	17,104	2,106	5,036	210,703
Charge for the Year	16,835	105			16,940
	<u>203,292</u>	<u>17,209</u>	<u>2,106</u>	<u>5,036</u>	<u>227,643</u>
<b>Net Book Value</b>					
1 January 2024	<u>391,099</u>	<u>110</u>	<u>2</u>	<u>1</u>	<u>391,212</u>
31 December 2024	<u>374,264</u>	<u>5</u>	<u>2</u>	<u>1</u>	<u>374,272</u>

5. CREDITORS	2024 £	2023 £
Accruals and Deferred Income	400	400
Other Creditors	738	24,687
	<u>1,138</u>	<u>25,087</u>

Included in Other Creditors at 31/12/2023 was an amount set aside by the Trustees to cover funding shortfalls discovered on the County wide audit of unit accounts.

**6. Related party transactions**

There were no related party transactions during the current or prior year.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Funds	January 2024 £	Income £	Expenditure £	Transfers £	December 2024 £
General Reserve	11,000				11,000
Income Reserve	522,907	123,331	126,756		519,482
<b>Designated Funds</b>					
Fiddlers Green Fund	4,431	100			4,531
Disabled Members Fund	579	13			592
Gladys Potter Fund	1,123	38			1,161
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
	570,040	123,482	126,756	-	566,766
<b>Restricted Funds</b>					
Bradbery Fund	3,094	70	2,895		269
Miss F Cann Fund	19,429	441			19,870
	22,523	511	2,895	-	20,139
<b>Total Funds</b>	<u>592,563</u>	<u>123,993</u>	<u>129,651</u>	<u>-</u>	<u>586,905</u>

**Designated Funds:**

*Fiddlers Green fund* - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

*Disabled members fund* - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

*Gladys Potter fund* - to be used specifically for training oriented purposes.

**Restricted Funds:**

*Bradbery fund* - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

*Miss F Cann fund* - the income to be used to enable members to travel abroad on Guiding activities.

**WIRRAL GUIDES**

England & Wales - Charity number 508316

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# Accounts

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**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**Accounts**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**REGISTERED CHARITY NUMBER : 508316**



## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

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## THE GUITHE GUIDE ASSOCIATION – WIRRAL COUNTY

### CHARITY DETAILS

#### Trustees

G McDonald	County Commissioner	Term Finished 31/12/2023
L Chapman	Chair Guiding Development	Term Finished 31/12/2023
J Chapman- Brown	County Commissioner	Appointed 01/01/2024
L Smallthwaite	Chair Hadlow Activity Centre	Appointed 01/09/2023
E Jordon	Division Commissioner	Appointed 01/01/2018
M Kirwan	Assist. County Commissioner	Appointed 01/01/2024
A Robinson	Division Commissioner	Appointed 19/06/2020
L Perritt	Division Commissioner	Appointed 16/06/2019
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/07/2019
F Ledsom	Division Commissioner	Appointed 12/06/2018
S May	Division Commissioner	Appointed 01/10/2019
C Auty	Division Commissioner	Appointed 22/11/2019
I Finch	Division Commissioner	Appointed 22/11/2019
J Hales	Division Commissioner	Appointed 03/05/2017
H P Baines	County Treasurer	Appointed 12/12/2017

**Charity Number :** 508316

**Examiner of the Accounts:** G P Jelley FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

**Registered Address:** 31 Alderberry Road  
Hawarden  
Deeside  
Flintshire  
CH5 3JS

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report for the year ended 31 December 2023.

#### **Structure, Governance and Management**

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Guide Association Handbook for Division Commissioners. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

#### **Objectives and activities**

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website [www.girlguidingwirral.org.uk](http://www.girlguidingwirral.org.uk)

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2023 can be found in its latest annual report (published on its website at [www.Girlguiding.org.uk](http://www.Girlguiding.org.uk)).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub- committee.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

Throughout 2023 our inspirational and supportive volunteer leaders continue to help our members to fulfil their potential and make a difference for themselves, their community and the wider world.

Wider activities in the region and country were placed on hold in 2020 and we are pleased that opportunities are once again being offered to our members. In September 2023 Wirral County staged a Museum sleep over at Liverpool Museum for our Brownie and Guide members and an exciting time was had by more than 600 participants.

A coronation party was held on probably the hottest day of the year for the Brownies in the county and again this was well attended and enjoyed by all. All events take a great deal of planning to ensure everyone has a good time and stays safe and we are very grateful to the adult volunteers who organise these events.

Our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Guiding sections has continued through electronic means and also with the reinstatement of face to face training, both of which have proved popular and it is now accepted that training by internet is a positive permanent addition to our training programme.

The training activities that have continued are :

- First Response – First Aid Renewal Courses
- Mentoring for Leaders and Commissioners in training
- Continued training on using Go and Join us – Guiding Databases
- Safe Space Training for all sections and volunteers.

Our Annual meeting, where we recognise the contributions our leaders make to the County took place in April 2023. It was good to welcome a large contingent of leaders to thank them, and present Long Service Awards for 5,10,20,30 40 and 50 years of service to Guiding, and to provide certificates for those newer volunteers who received certificates for 1-3 years commitment.

We publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance to today's society.

Our outdoor activity centre at Hadlow Fields is of enormous value as an outdoor centre convenient for all of our members. It has proved a good, local venue to most of our Divisions who have used it as either an evening or weekend daytime venue.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **Finance Review of the year**

The charity has net out going resources this year of £13,878 (2022 £3,698 surplus) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£19,686 in 2023), from the surplus generated by the GG trading depot and from a number of fund raising activities that took place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2023 was £391,212 (2022 £409,598).

Short term surplus funds are invested with recognised institutions in low risk accounts.

The Trustees regularly review risk and follow national guidelines and since the year end a detailed audit to check all unit accounts are up to date has been carried out, (which is ongoing), with the deadline for all unit accounts to have been prepared and independently checked by 31 December 2024. As a result to this audit, additional training and support have been made available to all Division Commissioners to ensure that units are following Girlguiding procedures, and assistance has been offered to any leaders struggling with this particular part of running a unit. Further proposals include a county training on "finance and obligations" and drop in sessions to address any concerns that leaders may have. In the meantime, the Trustees agreed it was appropriate to set aside an amount from its unrestricted reserves to cover any shortfalls. This amount is included in current liabilities.

#### **Reserves Policy**

At 31 December 2023 the charity held reserves totalling £592,563. Of this, £22,523 were restricted balances held as per the detailed information on page 18. A further £36,133 are balances designated for specific purposes and £391,212 relates to the net book value of the land and buildings and assets. The remaining £142,695 are unrestricted balances for use at the discretion of the charity.

#### **Tangible fixed assets**

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **Designated Funds**

Full details of the remaining designated funds can be seen on page 18.

#### **Free Reserves**

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as "income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities' object's, but is not spent, committed or designated."

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2023 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

#### **Fundraising activities**

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2023**

##### **Plans for the future**

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

##### **Statement of the responsibilities of the Trustees for the Accounts**

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom generally accepted Accounting Principles)

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

This report as approved for and on behalf of the Trustees on 10th October 2024 and signed on their behalf.

**J Chapman-Brown**  
**County Commissioner**  
**10th October 2024**

**THE GUIDE ASSOCIATION – WIRRAL COUNTY**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8-18.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present " a true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiners statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - \* To keep accounting records in accordance with section 13 of the 2011 Act; and
  - \* To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;Have not been met; or
2. to which , in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Glyn Paul Jelley FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

Date: 24<sup>th</sup> October 2024

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
<b>Tangible Fixed Assets</b>	<b>4</b>		391,212		409,598
<b>Current Assets</b>					
Stock on hand		16,480		20,032	
Cash at bank and in hand		208,514		176,255	
Prepayments and accrued income		1,444		2,131	
		<u>226,438</u>		<u>198,418</u>	
<b>Current Liabilities</b>					
Creditors and accruals	<b>5</b>	25,087		1,575	
<b>Net current assets</b>			201,351		196,843
<b>Net assets</b>			<u>592,563</u>		<u>606,441</u>
<b>The funds of the charity:</b>					
Restricted funds	<b>7</b>		22,523		23,327
Unrestricted funds	<b>7</b>		<u>570,040</u>		<u>583,114</u>
			<u>592,563</u>		<u>606,441</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 10 October 2024

J Chapman-Brown

County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies		5,995	-	5,995	8,788
Trading activities		61,280	-	61,280	58,845
Investments		1,454	196	1,650	319
Charitable activities		68,764	-	68,764	32,239
<b>Total incoming resources</b>	2	<u>137,493</u>	<u>196</u>	<u>137,689</u>	<u>100,191</u>
<b>Expenditure on :</b>					
Expenditure on raising funds		48,187	-	48,187	41,531
Expenditure on charitable activities		102,380	1,000	103,380	54,962
<b>Total resources expended</b>	3	<u>150,567</u>	<u>1,000</u>	<u>151,567</u>	<u>96,493</u>
<b>Net income</b>		<u>(13,074)</u>	<u>(804)</u>	<u>(13,878)</u>	<u>3,698</u>
<b>Reconciliation of funds</b>					
Balance Brought Forward 1 January	7	583,114	23,327	606,441	602,743
<b>Balance carried forward at 31 December</b>	7	<u>570,040</u>	<u>22,523</u>	<u>592,563</u>	<u>606,441</u>

All income and expenditure derives from continuing activities.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	£	2023 £	£	2022 £
<b>Net cashflow from operating activities</b>		30,609		8,545
<b>Cashflow from investing activities</b>				
Payments to acquire tangible fixed assets		-		(66,066)
Investment income	1,650			279
<b>Net cash flow from investing activities</b>		1,650		(65,787)
<b>Net(Decrease)/Increase in cash and cash equivalents</b>		32,259		(57,242)
Cash equivalents brought forward		176,255		233,497
<b>Cash and cash equivalents C/fwd.</b>		<u>208,514</u>		<u>176,255</u>

**Note to the statement of cashflows:**

**1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

Net incoming/(outgoing) resources	(13,878)	3,698
Investment income received	(1,650)	(279)
Depreciation	18,386	18,464
(Increase)/Decrease in stock	3,552	(5,649)
Decrease/(Increase) in Debtors	687	(1,845)
Increase/(Decrease) in Creditors	23,512	(5,844)
	<u>30,609</u>	<u>8,545</u>

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2023**

#### **1. Accounting Policies**

##### ***Basis of accounting***

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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 (FRS102) issued on 16 July 2014, (as updated through Update Bulletin 1 Published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice

##### ***Going Concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### ***Fund Accounting***

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2023**

#### ***Incoming Resources***

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised, the charity will have been notified of the amounts and the settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in the Trustee Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity, income is recognised in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

#### ***Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### ***Support Cost Allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll costs and archive costs. They are incurred directly in support of the expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities consistent with use of resources.

## THE GUIDE ASSOCIATION – WIRRAL COUNTY

### NOTES FOR THE YEAR

### ENDED 31 DECEMBER 2023

#### *Stocks*

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

#### *Fixed Assets*

Tangible assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the balance sheet at net book value, which following the provision of an additional purpose built building in 2020 and refurbishment of the toilet block in 2022 is included at £391,212. This is the figure that the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	25/10% Straight Line
Shop Fittings	10% Straight Line
Equipment and Machinery	25% Reducing balance

#### *Prepayments and accrued income*

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

#### *Cash and cash equivalents*

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### *Creditors and accruals*

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2023**

#### *Judgements and key resources of estimation uncertainty*

There have been no significant judgements (apart from those involving estimates) made in the process of preparing these financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2023

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Donations and Leagcies</b>				
Government grants	-	-	-	-
Other Grants	3,142	-	3,142	2,800
Donations	2,853	-	2,853	5,988
	<u>5,995</u>	<u>-</u>	<u>5,995</u>	<u>8,788</u>
<b>Trading activities</b>				
Sales and other fund raising events	61,280	-	61,280	58,845
	<u>61,280</u>	<u>-</u>	<u>61,280</u>	<u>58,845</u>
<b>Investment income</b>				
Interest received gross	1,454	196	1,650	319
	<u>1,454</u>	<u>196</u>	<u>1,650</u>	<u>319</u>
<b>Charitable activities</b>				
Members subscriptions	19,686	-	19,686	16,176
Jubilee/Coronation events	30,909	-	30,909	-
Training & Development	1,054	-	1,054	1,412
Campsite Fees	17,111	-	17,111	14,635
Sundry Income	4	-	4	16
	<u>68,764</u>	<u>-</u>	<u>68,764</u>	<u>32,239</u>
<b>Total incoming resources</b>	<u>137,493</u>	<u>196</u>	<u>137,689</u>	<u>100,191</u>

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3. Resources expended**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Expenditure on fundraising</b>				
Fund Raising - Cost of Sales	44,709	-	44,709	40,095
- Special Events	3,478	-	3,478	1,436
	<u>48,187</u>	<u>-</u>	<u>48,187</u>	<u>41,531</u>
<b>Charitable activities</b>				
<i>Direct costs:</i>				
Annual Subscription - County Personne	1,062	-	1,062	868
Campsite Costs	16,604	-	16,604	19,610
Jubilee Event	30,721	-	30,721	1,612
Grants to Members	950	1,000	1,950	241
Training & Development	642	-	642	2,366
Meetings and Reports	993	-	993	738
	<u>50,972</u>	<u>1,000</u>	<u>51,972</u>	<u>25,435</u>
<i>Support costs:</i>				
Examination Fee	350	-	350	300
Committee Expenses	-	-	-	736
Insurance	2,688	-	2,688	3,417
Telephone	847	-	847	749
Shared employment cost	3,584	-	3,584	3,350
Postage, Printing & Stationery	53	-	53	222
Public Relations	322	-	322	210
Depreciation	18,386	-	18,386	18,464
Archive expenses	712	-	712	676
Financial Provision (Note 8)	23,000	-	23,000	-
Bank Charges	1,466	-	1,466	1,403
	<u>51,408</u>	<u>-</u>	<u>51,408</u>	<u>29,527</u>
<b>Total expenditure on charitable activities</b>	<u>102,380</u>	<u>1,000</u>	<u>103,380</u>	<u>54,962</u>
<b>Total resources expended</b>	<u>150,567</u>	<u>1,000</u>	<u>151,567</u>	<u>96,493</u>

The Trustees receive no remuneration or benefits.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>4. TANGIBLE FIXED ASSETS</b>	<b>Camp Site £</b>	<b>Site Equipment £</b>	<b>Shop Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 January 2023	577,556	17,214	2,108	5,037	601,915
Additions			-	-	-
	<u>577,556</u>	<u>17,214</u>	<u>2,108</u>	<u>5,037</u>	<u>601,915</u>
<b>Depreciation</b>					
At 1 January 2023	169,622	15,553	2,106	5,036	192,317
Charge for the Year	16,835	1,551			18,386
	<u>186,457</u>	<u>17,104</u>	<u>2,106</u>	<u>5,036</u>	<u>210,703</u>
<b>Net Book Value</b>					
1 January 2023	<u>407,934</u>	<u>1,661</u>	<u>2</u>	<u>1</u>	<u>409,598</u>
31 December 2023	<u>391,099</u>	<u>110</u>	<u>2</u>	<u>1</u>	<u>391,212</u>

<b>5. CREDITORS</b>	<b>2023 £</b>	<b>2022 £</b>
Accruals and Deferred Income	400	350
Other Creditors	24,687	1,225
	<u>25,087</u>	<u>1,575</u>

Included in Other Creditors is an amount which has been set aside by the Trustees to cover any funding shortfalls that may result from the County wide audit of unit accounts.

**6. Related party transactions**

There were no related party transactions during the current or prior year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2023

7. Funds	January 2023 £	Income £	Expenditure £	Transfers £	December 2023 £
General Reserve	11,000				11,000
Income Reserve	535,116	137,408	149,617		522,907
<b>Designated Funds</b>					
Fiddlers Green Fund	5,331	50	950		4,431
Disabled Members Fund	574	5			579
Gladys Potter Fund	1,093	30			1,123
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
	<u>583,114</u>	<u>137,493</u>	<u>150,567</u>	-	<u>570,040</u>
<b>Restricted Funds</b>					
Bradbery Fund	3,936	158	1,000		3,094
Miss F Cann Fund	19,391	38			19,429
	<u>23,327</u>	<u>196</u>	<u>1,000</u>	-	<u>22,523</u>
<b>Total Funds</b>	<u>606,441</u>	<u>137,689</u>	<u>151,567</u>	-	<u>592,563</u>

**Designated Funds:**

*Fiddlers Green fund* - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

*Disabled members fund* - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

*Gladys Potter fund* - to be used specifically for training oriented purposes.

**Restricted Funds:**

*Bradbery fund* - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

*Miss F Cann fund* - the income to be used to enable members to travel abroad on Guiding activities.

**WIRRAL GUIDES**

England & Wales - Charity number 508316

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# Accounts

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**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**Accounts**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**REGISTERED CHARITY NUMBER : 508316**



## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

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## THE GUITHE GUIDE ASSOCIATION – WIRRAL COUNTY

### CHARITY DETAILS

#### Trustees

G McDonald	County Commissioner	
L Chapman	Chair Guiding Development	
G Marchment	Chair Hadlow Activity Centre	
L Smallthwaite	Division Commissioner	Appointed 01/01/2018
A Robinson	Division Commissioner	Appointed 19/06/2020
L Perritt	Division Commissioner	Appointed 16/06/2019
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/07/2019
C Ring	Division Commissioner	Appointed 12/06/2018
S May	Division Commissioner	Appointed 01/10/2019
C Auty	Division Commissioner	Appointed 22/11/2019
I Finch	Division Commissioner	Appointed 22/11/2019
R Diver	Division Commissioner	Appointed 03/05/2017

**Charity Number :** 508316

**Examiner of the Accounts:** G P Jelley FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

**Registered Address:** 31 Alderberry Road  
Hawarden  
Deeside  
Flintshire  
CH5 3JS

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report for the year ended 31 December 2022.

#### **Structure, Governance and Management**

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Guide Association Handbook for Division Commissioners. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

#### Objectives and activities

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website [www.girlguidingwirral.org.uk](http://www.girlguidingwirral.org.uk)

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2021 can be found in its latest annual report (published on its website at [www.Girlguiding.org.uk](http://www.Girlguiding.org.uk)).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub- committee.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

Throughout 2022 our inspirational and supportive volunteer Guide leaders have helped our members to fulfil their potential and make a difference for themselves, their community and the wider world.

Wider activities in the region and country were placed on hold in 2020 and we are pleased that opportunities are once again being offered to our members. We are confident that our volunteers and girls will welcome the exciting opportunities that will arise in the near future.

Our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Guiding sections has continued through electronic means and also with the reinstatement of face to face training, both of which have proved popular and it is now accepted that training by internet is a positive permanent addition to our training programme.

The training activities that have continued are :

- First Response – First Aid Renewal Courses
- Mentoring for Leaders and Commissioners in training
- Continued training on using Go and Join us – Guiding Databases
- Safe Space Training for all sections and volunteers.

Our Annual meeting, where we recognise the contributions our leaders make to the County was possible this year after a two year absence. It was good to welcome a large contingent of leaders to thank them, and present Long Service Awards for 5,10,20,30 40 and 50 years of service to Guiding.

We publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance to today's society.

Our outdoor activity centre at Hadlow Fields has opened once again and has proved its value as an outdoor centre convenient for all of our members. It has proved very useful to most of our Divisions who have used it as either an evening or weekend daytime venue. The return to use has justified the scheduled refurbishment of the toilet block, which was completed in June 2022.

Our late Queens Jubilee was celebrated by all sections at a wet but very enjoyable tea party and we were honoured to be one of the organisations to be involved with the beacon lighting.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **Finance Review of the year**

The charity has net incoming resources this year of £3,698 (2021 £10,241 Deficit) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£16,176 in 2022), from the surplus generated by the GG trading depot and from a number of fund raising activities that took place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2022 was £409,598 (2021 £361,996).

Short term surplus funds are invested with recognised institutions in low risk accounts.

#### **Reserves Policy**

At 31 December 2022 the charity held reserves totalling £606,441. Of this, £23,327 were restricted balances held as per the detailed information on page 18. A further £36,998 are balances designated for specific purposes and £409,598 relates to the net book value of the land and buildings and assets. The remaining £136,518 are unrestricted balances for use at the discretion of the charity.

#### **Tangible fixed assets**

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

#### **Designated Funds**

Full details of the remaining designated funds can be seen on page 18.

#### **Free Reserves**

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as "income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities' object's, but is not spent, committed or designated."

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2022 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

#### **Fundraising activities**

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

#### **Plans for the future**

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

#### **Statement of the responsibilities of the Trustees for the Accounts**

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom generally accepted Accounting Principles)

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Statement of the responsibilities of the Trustees for the Accounts (cont)**

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

This report as approved for and on behalf of the Trustees on 24 October 2023 and signed on their behalf.



**G McDonald**

**County Commissioner**

24 October 2023

## THE GUIDE ASSOCIATION – WIRRAL COUNTY

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8-18.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

#### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present " a true and fair view" and the report is limited to those matters set out in the statement below.

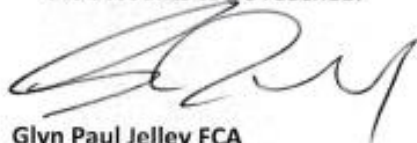
#### **Independent Examiners statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - \* To keep accounting records in accordance with section 13 of the 2011 Act; and
  - \* To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;

Have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Glyn Paul Jelley FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

Date: 27/10/2023

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
<b>Tangible Fixed Assets</b>	<b>4</b>		409,598		361,996
<b>Current Assets</b>					
Stock on hand		20,032		14,383	
Cash at bank and in hand		176,255		233,497	
Prepayments and accrued income		2,131		286	
		<u>198,418</u>		<u>248,166</u>	
<b>Current Liabilities</b>					
Creditors and accruals	<b>5</b>	1,575		7,419	
<b>Net current assets</b>			196,843		240,747
<b>Net assets</b>			<u>606,441</u>		<u>602,743</u>
<b>The funds of the charity:</b>					
Restricted funds	<b>7</b>		23,327		23,403
Unrestricted funds	<b>7</b>		583,114		579,340
			<u>606,441</u>		<u>602,743</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 24 Oct-23

G McDonald



County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies		8,788	-	8,788	26,184
Trading activities		58,845	-	58,845	35,969
Investments		279	40	319	124
charitable activities		32,239	-	32,239	18,398
<b>Total incoming resources</b>	<b>2</b>	<b>100,151</b>	<b>40</b>	<b>100,191</b>	<b>80,675</b>
<b>Expenditure on :</b>					
Expenditure on raising funds		41,531	-	41,531	28,348
Expenditure on charitable activities		54,846	116	54,962	62,568
<b>Total resources expended</b>	<b>3</b>	<b>96,377</b>	<b>116</b>	<b>96,493</b>	<b>90,916</b>
<b>Net income</b>		<b>3,774</b>	<b>(76)</b>	<b>3,698</b>	<b>(10,241)</b>
<b>Reconciliation of funds</b>					
Balance Brought Forward 1 January	7	579,340	23,403	602,743	612,984
<b>Balance carried forward at 31 December</b>	<b>7</b>	<b>583,114</b>	<b>23,327</b>	<b>606,441</b>	<b>602,743</b>

All income and expenditure derives from continuing activities.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Net cashflow from operating activities	8,545	5,174
<b>Cashflow from investing activities</b>		
Payments to acquire tangible fixed assets	(66,066)	(420)
Investment income	279	124
<b>Net cash flow from investing activities</b>	<u>(65,787)</u>	<u>(296)</u>
<b>Net(Decrease)/increase in cash and cash equivalents</b>	<u>(57,242)</u>	<u>4,878</u>
Cash equivalents brought forward	233,497	228,619
<b>Cash and cash equivalents C/fwd.</b>	<u><u>176,255</u></u>	<u><u>233,497</u></u>

**Note to the statement of cashflows:**

**1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

Net incoming/(outgoing) resources	3,698	(10,241)
Investment income received	(279)	(124)
Depreciation	18,464	11,454
(Increase)/Decrease in stock	(5,649)	3,053
Decrease/(Increase) in Debtors	(1,845)	(1)
Increase/(Decrease) in Creditors	(5,844)	1,033
	<u>8,545</u>	<u>5,174</u>

# THE GUIDE ASSOCIATION – WIRRAL COUNTY

## NOTES FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. Accounting Policies

#### *Basis of accounting*

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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 (FRS102) issued on 16 July 2014, (as updated through Update Bulletin 1 Published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice

#### *Going Concern*

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### *Fund Accounting*

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR ENDED 31 DECEMBER 2022**

#### ***Incoming Resources***

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised, the charity will have been notified of the amounts and the settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in the Trustee Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity, Income is recognised in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

#### ***Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

#### ***Support Cost Allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll costs and archive costs. They are incurred directly in support of the expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities consistent with use of resources.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2022**

#### ***Stocks***

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

#### ***Fixed Assets***

Tangible assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the balance sheet at net book value, which following the provision of an additional purpose built building in 2020 and refurbishment of the toilet block in 2022 is included at £409,598. This is the figure that the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	25/10% Straight Line
Shop Fittings	10% Straight Line
Equipment and Machinery	25% Reducing balance

#### ***Prepayments and accrued income***

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

#### ***Cash and cash equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### ***Creditors and accruals***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **NOTES FOR THE YEAR**

### **ENDED 31 DECEMBER 2022**

#### *Judgements and key resources of estimation uncertainty*

There have been no significant judgements (apart from those involving estimates) made in the process of preparing these financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Donations and Leagcies</b>				
Government grants	-	-	-	12,335
Other Grants	2,800	-	2,800	12,681
Donations	5,988	-	5,988	1,168
	<u>8,788</u>	<u>-</u>	<u>8,788</u>	<u>26,184</u>
<b>Trading activities</b>				
Sales and other fund raising events	<u>58,845</u>	<u>-</u>	<u>58,845</u>	<u>35,969</u>
<b>Investment income</b>				
Interest received gross	<u>279</u>	<u>40</u>	<u>319</u>	<u>124</u>
<b>Charitable activities</b>				
Members subscriptions	16,176	-	16,176	12,487
Training & Development	1,412	-	1,412	1,654
Campsite Fees	14,635	-	14,635	4,257
Sundry Income	16	-	16	-
	<u>32,239</u>	<u>-</u>	<u>32,239</u>	<u>18,398</u>
<b>Total incoming resources</b>	<u>100,151</u>	<u>40</u>	<u>100,191</u>	<u>80,675</u>

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

3. Resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Expenditure on fundraising</b>				
Fund Raising - Cost of Sales	40,095	-	40,095	27,715
- Special Events	1,436	-	1,436	633
	<u>41,531</u>	<u>-</u>	<u>41,531</u>	<u>28,348</u>
<b>Charitable activities</b>				
<i>Direct costs:</i>				
Annual Subscription - County Personnel	868	-	868	564
First Aid Equipment Renewal	-	-	-	-
Campsite Costs	19,610	-	19,610	33,614
Jubilee Event	1,612	-	1,612	-
Grants to Members	125	116	241	(225)
Training & Development	2,366	-	2,366	2,990
Meetings and Reports	738	-	738	-
	<u>25,319</u>	<u>116</u>	<u>23,823</u>	<u>36,943</u>
<i>Support costs:</i>				
Sundry Expenses	-	-	-	-
Examination Fee	300	-	300	300
Committee Expenses	736	-	736	491
Insurance	3,417	-	3,417	3,152
Telephone	749	-	749	805
Shared employment cost	3,350	-	3,350	2,900
Postage, Printing & Stationery	222	-	222	358
Public Relations	210	-	210	2,274
Depreciation	18,464	-	18,464	11,454
Archive expenses	676	-	676	-
Bank Charges	1,403	-	1,403	628
	<u>29,527</u>	<u>-</u>	<u>28,851</u>	<u>22,362</u>
Total expenditure on charitable activities	<u>54,846</u>	<u>116</u>	<u>52,674</u>	<u>59,305</u>
<b>Total resources expended</b>	<u>96,377</u>	<u>650</u>	<u>94,205</u>	<u>87,653</u>

The Trustees receive no remuneration or benefits. Expenses of £736 were reimbursed to 2 Trustees to cover out of pocket travel and meeting costs.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

4. TANGIBLE FIXED ASSETS	Camp Site	Site Equipment	Shop Fittings	Office Equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	511,490	17,214	2,108	5,037	535,849
Additions	66,066		-	-	66,066
	<u>577,556</u>	<u>17,214</u>	<u>2,108</u>	<u>5,037</u>	<u>601,915</u>
<b>Depreciation</b>					
At 1 January 2022	152,787	13,941	2,106	5,019	173,853
Charge for the Year	16,835	1,612		17	18,464
	<u>169,622</u>	<u>15,553</u>	<u>2,106</u>	<u>5,036</u>	<u>192,317</u>
<b>Net Book Value</b>					
1 January 2022	<u>358,703</u>	<u>3,273</u>	<u>2</u>	<u>18</u>	<u>361,996</u>
31 December 2022	<u>407,934</u>	<u>1,661</u>	<u>2</u>	<u>1</u>	<u>409,598</u>

5. CREDITORS	2022	2021
	£	£
Accruals and Deferred Income	350	350
Other Creditors	1,225	7,069
	<u>1,575</u>	<u>7,419</u>

6. **Related party transactions**

There were no related party transactions during the current or prior year, apart from expenses claimed by executive members.

**WIRRAL GUIDES**

England & Wales - Charity number 508316

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# Accounts

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**THE GUIDE ASSOCIATION – WIRRAL COUNTY**  
**Accounts**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**REGISTERED CHARITY NUMBER : 508316**

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

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## THE GUITHE GUIDE ASSOCIATION – WIRRAL COUNTY

### CHARITY DETAILS

#### Trustees

G McDonald	County Commissioner	
L Chapman	Chair Guiding Development	
G Marchment	Chair Hadlow Activity Centre	
L Smallthwaite	Division Commissioner	Appointed 01/01/2018
A Robinson	Division Commissioner	Appointed 19/06/2020
L Perritt	Division Commissioner	Appointed 16/06/2019
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/07/2019
C Ring	Division Commissioner	Appointed 12/06/2018
S May	Division Commissioner	Appointed 01/10/2019
C Auty	Division Commissioner	Appointed 22/11/2019
I Finch	Division Commissioner	Appointed 22/11/2019
R Diver	Division Commissioner	Appointed 03/05/2017

**Charity Number :** 508316

**Examiner of the Accounts:** G P Jelley FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

**Registered Address:** 31 Alderberry Road  
Hawarden  
Deeside  
Flintshire  
CH5 3JS

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report for the year ended 31 December 2021.

#### **Structure, Governance and Management**

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Guide Association Handbook for Division Commissioners. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

#### Objectives and activities

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website [www.girlguidingwirral.org.uk](http://www.girlguidingwirral.org.uk)

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2021 can be found in its latest annual report (published on its website at [www.Girlguiding.org.uk](http://www.Girlguiding.org.uk)).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub-committee.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

Throughout 2021 our inspirational and supportive volunteer Guide leaders have helped our members to fulfil their potential and make a difference for themselves, their community and the wider world, within the continuing confines of the COVID pandemic.

In accordance with guidelines set out by Girlguiding, all face to face activities were suspended from late March 2020, and during the year to 31 December 2021 units have gradually returned to their meeting places when the leaders were happy to do so . In the meantime meetings have been delivered over the internet or by post .

Wider activities in the region and Country were placed on hold in 2020 and this has continued in 2021, although we are confident that our volunteers and girls will welcome the opportunities that will arise in the future.

Although face to face activities have been limited, our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Guiding sections has continued unabated through electronic means, which has proved popular and is now a permanent part of our training programme.

The training activities that have continued are :

- First Response – First Aid Renewal Courses
- Mentoring for Leaders and Commissioners in training
- Continued training on using Go and Join us – Guiding Databases
- Safe Space Training for all sections and volunteers.

Our Annual meeting, where we recognise the contributions our leaders make to the County was once again cancelled. Our County commissioner has tried to meet with as many leaders as possible in the year to encourage and thank them in the absence of this meeting, and has presented Long service awards for 5,10,20,30 40 and 50 years of service to Guiding.

We publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance to today's society.

Our outdoor activity centre at Hadlow Fields has remained unused for most of the year due to the pandemic, although its running costs have to be met. We have been very grateful to once again receive grants from the Local Authority to help defray these costs.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Finance Review of the year**

The charity has net outgoing resources this year of £10,241 (2020 £4,846 Deficit) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£12,487 in 2021), from the surplus generated by the GG trading depot and from the reduced number of fund raising activities that could take place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management committee. The property was professionally valued in 2006 at £200,000.

Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2021 was £358,703 (2020 £368,931).

Short term surplus funds are invested with recognised institutions in low risk accounts.

#### **Reserves Policy**

At 31 December 2021 the charity held reserves totalling £602,743. Of this, £23,403 were restricted balances held as per the detailed information on page 8. A further £65,205 are balances designated for specific purposes and £361,996 relates to the net book value of the land and buildings and assets. The remaining £152,139 are unrestricted balances for use at the discretion of the charity.

#### **Tangible fixed assets**

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

#### **Designated Funds**

Full details of the remaining designated funds can be seen on page 18.

#### **Free Reserves**

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as “income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities’ object’s, but is not spent, committed or designated.”

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2021 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

#### **Fundraising activities**

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

#### **Plans for the future**

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

#### **Statement of the responsibilities of the Trustees for the Accounts**

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom generally accepted Accounting Principles)

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

## **THE GUIDE ASSOCIATION – WIRRAL COUNTY**

### **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

#### **Statement of the responsibilities of the Trustees for the Accounts (cont)**

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

This report as approved for and on behalf of the Trustees on 27<sup>th</sup> September 2022 and signed on their behalf.

**G McDonald**

**County Commissioner**

**27<sup>th</sup> September 2022**

## THE GUIDE ASSOCIATION – WIRRAL COUNTY

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8-18.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

#### Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination include a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present " a true and fair view" and the report is limited to those matters set out in the statement below.

#### Independent Examiners statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - \* To keep accounting records in accordance with section 13 of the 2011 Act; and
  - \* To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;

Have not been met; or

2. to which , in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Glyn Paul Jelly FCA  
Summit Accountants Limited  
Lantern House  
39 Duke Street  
CHESTER CH1 1RP

Date: 28/10/2022

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
<b>Tangible Fixed Assets</b>	4		361,996		373,030
<b>Current Assets</b>					
Stock on hand		14,383		17,436	
Cash at bank and in hand		233,497		228,619	
Prepayments and accrued income		286		285	
		<u>248,166</u>		<u>246,340</u>	
<b>Current Liabilities</b>					
Creditors and accruals	5	7,419		6,386	
<b>Net current assets</b>			240,747		239,954
<b>Net assets</b>			<u>602,743</u>		<u>612,984</u>
<b>The funds of the charity:</b>					
Restricted funds	7		23,403		23,403
Unrestricted funds	7		579,340		589,581
			<u>602,743</u>		<u>612,984</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on \_\_ 27th September 2022

G McDonald

County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies		26,184	-	26,184	18,308
Trading activities		35,969	-	35,969	27,805
Investments		124	-	124	395
charitable activities		18,398	-	18,398	21,073
<b>Total incoming resources</b>	2	<u>80,675</u>	<u>-</u>	<u>80,675</u>	<u>67,581</u>
<b>Expenditure on :</b>					
Expenditure on raising funds		28,348	-	28,348	25,496
Expenditure on charitable activities		62,568	-	62,568	46,931
<b>Total resources expended</b>	3	<u>90,916</u>	<u>-</u>	<u>90,916</u>	<u>72,427</u>
<b>Net income</b>		<u>(10,241)</u>	<u>-</u>	<u>(10,241)</u>	<u>(4,846)</u>
<b>Reconciliation of funds</b>					
Balance Brought Forward 1 January	7	589,581	23,403	612,984	618,197
<b>Balance carried forward at 31 December</b>	7	<u>579,340</u>	<u>23,403</u>	<u>602,743</u>	<u>613,351</u>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>Net cashflow from operating activities</b>	5,174	4,814
<b>Cashflow from investing activities</b>		
Payments to acquire tangible fixed assets	(420)	-
Investment income	<u>124</u>	<u>395</u>
<b>Net cash flow from investing activities</b>	(296)	395
<b>Net(Decrease)/increase in cash and cash equivalents</b>	<u>4,878</u>	<u>5,209</u>
Cash equivalents brought forward	228,619	223,410
<b>Cash and cash equivalents C/fwd.</b>	<u><u>233,497</u></u>	<u><u>228,619</u></u>

**Note to the statement of cashflows:**

**1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

Net outgoing resources	(10,241)	(5,213)
Investment income received	(124)	(395)
Depreciation	11,454	11,927
(Increase)/Decrease in stock	3,053	75
Decrease/(Increase) in Debtors	(1)	421
Increase/(Decrease) in Creditors	<u>1,033</u>	<u>(2,001)</u>
	<u><u>5,174</u></u>	<u><u>4,814</u></u>

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

**1. Accounting policies**

***Basis of accounting***

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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) issued on 16 July 2014, (as updated through Update Bulletin 1 published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice.

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

***Fund Accounting***

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustee discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

***Incoming Resources***

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income the amount can measure reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in Trustee annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

***Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

***Support cost allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll cost and archive costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of resources.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

***Stocks***

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

***Fixed Assets***

Tangible fixed assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which, following the provision of a further building during the year, at 31 December 2020, was £368,931. This is the figure the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	2%/10% Straight line
Shop Fittings	10% Straight line
Equipment and Machinery	25% Reducing balance

***Prepayments and accrued income***

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

***Cash and cash equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

***Creditors and accruals***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**NOTES TO THE ACCOUNTS FOR THE YEAR**

**ENDED 31 DECEMBER 2020**

***Judgements and key sources of estimation uncertainty***

There have been no significant judgements ( apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Incoming resources**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Donations and Leagcies</b>				
Government grants	12,335		12,335	10,000
Other Grants	12,681		12,681	121
Donations	1,168	-	1,168	8,187
	<u>26,184</u>	<u>-</u>	<u>26,184</u>	<u>18,308</u>
<b>Trading activities</b>				
Sales and other fund raising events	35,969	-	35,969	27,805
	<u>35,969</u>	<u>-</u>	<u>35,969</u>	<u>27,805</u>
<b>Investment income</b>				
Interest received gross	124		124	395
	<u>124</u>		<u>124</u>	<u>395</u>
<b>Charitable activities</b>				
Members subscriptions	12,487	-	12,487	18,860
Training & Development	1,654	-	1,654	1,027
Campsite Fees	4,257	-	4,257	1,186
Sundry Income	-	-	-	-
	<u>18,398</u>	<u>-</u>	<u>18,398</u>	<u>21,073</u>
<b>Total incoming resources</b>				
	<u>80,675</u>	<u>-</u>	<u>80,675</u>	<u>67,581</u>

All income was attributable to unrestricted funds.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Resources expended**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Expenditure on fundraising</b>				
Fund Raising - Cost of Sales	27,715	-	27,715	22,384
- Special Events	633	-	633	3,112
	<u>28,348</u>	<u>-</u>	<u>28,348</u>	<u>25,496</u>
<b>Charitable activities</b>				
<i>Direct costs:</i>				
Annual Subscription - County Personne	564	-	564	847
First Aid Equipment Renewal	-	-	-	765
Campsite Costs	33,614	-	33,614	20,742
Archery Training costs	2,583	-	-	-
Grants to Members	(225)	-	(225)	-
Training & Development	2,990	-	2,990	1,105
Meetings and Reports	-	-	-	1,176
	<u>39,526</u>	<u>-</u>	<u>36,943</u>	<u>24,635</u>
<i>Support costs:</i>				
Sundry Expenses	-	-	-	-
Examination Fee	300	-	300	300
Committee Expenses	491	-	491	500
Insurance	3,152	-	3,152	3,313
Telephone	805	-	805	824
Shared employment cost	2,900	-	2,900	2,900
Postage, Printing & Stationery	358	-	358	17
Public Relations	2,274	-	2,274	2,501
Depreciation	11,454	-	11,454	11,560
Archive expenses	680	-	-	-
Bank Charges	628	-	628	381
	<u>23,042</u>	<u>-</u>	<u>22,362</u>	<u>22,296</u>
<b>Total expenditure on charitable activities</b>	<u>62,568</u>	<u>650</u>	<u>59,305</u>	<u>46,931</u>
<b>Total resources expended</b>	<u>90,916</u>	<u>650</u>	<u>87,653</u>	<u>72,427</u>

The Trustees receive no remuneration or benefits. Expenses of £151.50 were reimbursed to 1 Trustee to cover out of packet travel and meeting costs.

THE GUIDE ASSOCIATION - WIRRAL COUNTY  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2021

4. TANGIBLE FIXED ASSETS	Camp Site £	Site Equipment £	Shop Fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 January 2021	511,490	16,794	2,108	5,037	535,429
Additions		420	-	-	420
	<u>511,490</u>	<u>17,214</u>	<u>2,108</u>	<u>5,037</u>	<u>535,849</u>
<b>Depreciation</b>					
At 1 January 2021	142,559	12,357	2,473	5,010	162,399
Charge for the Year	10,228	1,584	(367)	9	11,454
	<u>152,787</u>	<u>13,941</u>	<u>2,106</u>	<u>5,019</u>	<u>173,853</u>
<b>Net Book Value</b>					
1 January 20210	<u>368,931</u>	<u>4,437</u>	<u>(365)</u>	<u>27</u>	<u>373,030</u>
31 December 2021	<u>358,703</u>	<u>3,273</u>	<u>2</u>	<u>18</u>	<u>361,996</u>

5. CREDITORS	2021 £	2020 £
Accruals and Deferred Income	350	350
Other Creditors	7,069	6,036
	<u>7,419</u>	<u>6,386</u>

6. Related party transactions

There were no related party transactions during the current or prior year, apart from any above relating to the trustees.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Funds	January 2020 £	Income £	Expenditure £	Transfers £	December 2020 £
General Reserve	11,000				11,000
Income Reserve	513,376	80,675			594,051
<b>Designated Funds</b>					
Fiddlers Green Fund	5,456				5,456
Disabled Members Fund	574				574
Gladys Potter Fund	1,085				1,085
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
Margaret Clarkson Bequest	28,090				28,090
Helen Smith Fund	-				-
	589,581	80,675	-	-	670,256
<b>Restricted Funds</b>					
Bradbery Fund	4,013				4,013
Miss F Cann Fund	19,390				19,390
	23,403	-	-	-	23,403
<b>Total Funds</b>	612,984	80,675	-	-	693,659

**Designated Funds:**

*Fiddlers Green fund* - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

*Disabled members fund* - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

*Gladys Potter fund* - to be used specifically for training oriented purposes.

*Margaret Clarkson Bequest* - to be used for the upkeep and running of Hadlow Fields campsite

**Restricted Funds:**

*Bradbery fund* - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

*Miss F Cann fund* - the income to be used to enable members to travel abroad on Guiding activities.



**WIRRAL GUIDES**

England & Wales - Charity number 508316

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# Accounts

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**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**Accounts**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**REGISTERED CHARITY NUMBER : 508316**



# THE GUIDE ASSOCIATION – WIRRAL COUNTY

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## THE GUIDE ASSOCIATION – WIRRAL COUNTY

### CHARITY DETAILS

#### Trustees

G McDonald	County Commissioner	
L Chapman	Chair Guiding Development	
G Marchment	Chair Hadlow Activity Centre	
L Smallthwaite	Division Commissioner	Appointed 01/01/2018
A Robinson	Division Commissioner	Appointed 19/06/2020
L Perritt	Division Commissioner	Appointed 16/06/2019
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/07/2019
C Ring	Division Commissioner	Appointed 12/06/2018
S May	Division Commissioner	Appointed 01/10/2019
C Auty	Division Commissioner	Appointed 22/11/2019
I Finch	Division Commissioner	Appointed 22/11/2019
R Diver	Division Commissioner	Appointed 03/05/2017

**Charity Number :** 508316

**Examiner of the Accounts:** G P Jelley FCA  
Summit Accountants Limited  
The Greenhouse  
Salford  
M50 2EQ

**Registered Address:** 31 Alderberry Road  
Hawarden  
Deeside  
Flintshire  
CH5 3JS

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees present their report for the year ended 31 December 2020.

**Structure, Governance and Management**

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of The Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Guide Association Handbook for Division Commissioners. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review these annually. Policies, systems and processes exist to mitigate risks as far as possible.

**Objectives and activities**

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants are awarded on merit.

The charity is administered entirely by volunteers and the trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website [www.girlguidingwirral.org.uk](http://www.girlguidingwirral.org.uk)

The Guide Association - Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding public benefit activities during 2017 can be found in its latest annual report (published on its website at [www.Girlguiding.org.uk](http://www.Girlguiding.org.uk).) The trustees have had regard to the Charities Commission guidance on public benefit.

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre ("Hadlow Fields") to a sub-committee. The property title to Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub-committee.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

Throughout 2020 our inspirational and supportive volunteer Guide Leaders have helped our members to fulfil their potential and make a difference for themselves, their community and the wider world, within the confines of the COVID pandemic.

In accordance with guidelines set by the Girlguiding Association, all face to face activities were suspended from late March 2020, but our volunteer leaders have continued to deliver meetings over the internet or by post wherever possible.

Wider activities in the Region and Country have been placed on hold until it is safe to resume, and we are confident that our volunteers and girls will embrace the opportunities that will arise in the future.

Although face to face activities have been limited, our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Guiding Sections, has continued unabated through electronic means, which has proved popular and will be continued in future .

Principally the training activities that have continued are :

- First Response - First Aid Renewal Courses.
- Mentoring for Leaders and Commissioner in Training.
- Continued training on using Go and Join Us – Guiding databases.
- Safe Space Training for all sections and all volunteers

Our Annual meeting, where we recognise the contribution our Leaders make to the County was scheduled to take place in April 2020 and so had to be cancelled. When circumstances permit we will reschedule this and celebrate once again the continuing commitment, honesty, reliability and enthusiasm of our adult volunteers. Long service awards will be awarded for 5, 10, 20, 30, 40 and 50 years of service to Guiding.

We publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance in today's society.

We have been unable to use our outdoor activity centre and campsite at Hadlow Fields for most of the year although the running costs have still had to be met. Our reserves policy has been to set aside an amount equivalent to at least one years running costs and accordingly costs have been met. We are also grateful to the Local Authority who gave a £10,000 grant for this purpose.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Finance Review of the year**

The charity has net outgoing resources this year of £4,846 (2019 £19,346 surplus) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£18,860 in 2020), collected before the COVID situation, from the surplus generated by the GG Trading Depot and from specific fund raising events, which have been greatly reduced this year. Major expenditure is incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance sheet at net book value which, at 31 December 2020, was £ 368,931 (2019 £379,159) .

Short term surplus funds are invested with recognised institutions in low risk accounts.

**Reserves Policy**

At 31 December 2020 the charity held reserves totalling £613,351. Of this, £23,403 were restricted balances held as per the detailed information on page 18. A further £65,205 are balances designated for specific purposes and £373,397 relates to the net book value of land and building and assets. The remaining £151,346 are unrestricted balances for use at the discretion of the charity.

**Tangible fixed assets**

On the balance sheet, the net book value of the land and buildings has been shown separately from general unrestricted funds.

**Designated Funds**

Full details of the remaining designated funds can be seen on page 18.

**Free Reserves**

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission Guidelines define free reserves as, "income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the charities objects, but is not yet spent, committed or designated."

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees have examined the needs and challenges faced by the Guide Association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated funds less tangible fixed assets. At 31 December 2020 free reserves were equivalent to more than 12 months operating costs which is in line with the County Executives target for free reserves.

**Fundraising activities**

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

**Plans for the future**

- To continue to promote the county activity centre to both members and also external bodied engaged in outdoor education.
- To maintain and grow membership throughout the county by collaboration with NW Region and also CHQ through their national initiatives.
- To meet CHQ deadline for all adult members to have undertaken the relevant “Safe space” training by September 2020, and for all units to have at least one adult with First Response Training.

**Statement of the responsibilities of the Trustees for the Accounts**

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these accounts, the trustees are required to :

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principle in the Charities SORP 2019(FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Statement of the responsibilities of the Trustees for the Accounts (cont.)**

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

This report we approved for on and behalf of the Trustees on 21st October 2020 and signed on their behalf.



G McDonald

County Commissioner

21st OCTOBER 2021

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 -18.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 201 Act
- Follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiners statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;

Have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Glyn P Jelley FCA  
Summit Accountants Limited  
The Greenhouse  
Media City, SALFORD  
M50 2EQ

Date: 27/10/2021

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>Tangible Fixed Assets</b>	4		373,397		384,958
<b>Current Assets</b>					
Stock on hand		17,436		17,510	
Cash at bank and in hand		228,619		223,410	
Prepayments and accrued income		285		706	
		<u>246,340</u>		<u>241,626</u>	
<b>Current Liabilities</b>					
Creditors and accruals	5	6,386		8,387	
<b>Net current assets</b>			239,954		233,239
<b>Net assets</b>			<u>613,351</u>		<u>618,197</u>
<b>The funds of the charity:</b>					
Restricted funds	7		23,403		23,403
Unrestricted funds	7		<u>589,948</u>		<u>594,794</u>
			<u>613,351</u>		<u>618,197</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 21st October 2021

G McDonald



County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies		18,308	-	18,308	35,632
Trading activities		27,805	-	27,805	64,360
Investments		395	-	395	606
charitable activities		21,073	-	21,073	39,300
<b>Total incoming resources</b>	<b>2</b>	<b>67,581</b>	<b>-</b>	<b>67,581</b>	<b>139,898</b>
<b>Expenditure on :</b>					
Expenditure on raising funds		25,496	-	25,496	54,859
Expenditure on charitable activities		46,931	-	46,931	65,693
<b>Total resources expended</b>	<b>3</b>	<b>72,427</b>	<b>-</b>	<b>72,427</b>	<b>120,552</b>
<b>Net income</b>		<b>(4,846)</b>	<b>-</b>	<b>(4,846)</b>	<b>19,346</b>
<b>Reconciliation of funds</b>					
Balance Brought Forward 1 January	7	594,794	23,403	618,197	598,851
<b>Balance carried forward at 31 December</b>	<b>7</b>	<b>589,948</b>	<b>23,403</b>	<b>613,351</b>	<b>618,197</b>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
£	£	£
<b>Net cashflow from operating activities</b>	4,814	35,654
<b>Cashflow from investing activities</b>		
Payments to acquire tangible fixed assets	-	(5,305)
Investment income	395	509
<b>Net cash flow from investing activities</b>	395	(4,796)
<b>Net(Decrease)/increase in cash and cash equivalents</b>	5,209	30,858
Cash equivalents brought forward	223,410	192,552
<b>Cash and cash equivalents C/fwd.</b>	<u>228,619</u>	<u>223,410</u>

**Note to the statement of cashflows:**

**1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities**

Net incoming resources	(4,846)	19,346
Investment income received	(395)	(509)
Depreciation	11,560	14,794
(Increase)/Decrease in stock	75	3,512
Decrease/(Increase) in Debtors	421	(627)
Increase/(Decrease) in Creditors	(2,001)	(862)
	<u>4,814</u>	<u>35,654</u>

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

**1. Accounting policies**

***Basis of accounting***

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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) issued on 16 July 2014, (as updated through Update Bulletin 1 published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice.

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

***Fund Accounting***

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustee discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

***Incoming Resources***

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income the amount can measure reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in Trustee annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

***Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

***Support cost allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll cost and archive costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of resources.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY  
NOTES TO THE ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2019**

***Stocks***

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

***Fixed Assets***

Tangible fixed assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which, following the provision of a further building during the year, at 31 December 2020, was £368,931. This is the figure the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	2%/10% Straight line
Shop Fittings	10% Straight line
Equipment and Machinery	25% Reducing balance

***Prepayments and accrued income***

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

***Cash and cash equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

***Creditors and accruals***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**THE GUIDE ASSOCIATION – WIRRAL COUNTY**

**NOTES TO THE ACCOUNTS FOR THE YEAR**

**ENDED 31 DECEMBER 2020**

***Judgements and key sources of estimation uncertainty***

There have been no significant judgements ( apart from those involving estimates) made in the process of preparing the financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. Incoming resources**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Donations and Leagcies</b>				
Government grants	10,000		10,000	-
Grant from NW England GGA	121		121	-
Donations	8,187	-	8,187	35,632
	<u>18,308</u>	<u>-</u>	<u>18,308</u>	<u>35,632</u>
<b>Trading activities</b>				
Sales and other fund raising events	27,805	-	27,805	64,360
	<u>27,805</u>	<u>-</u>	<u>27,805</u>	<u>64,360</u>
<b>Investment income</b>				
Interest received gross	395		395	606
	<u>395</u>	<u>-</u>	<u>395</u>	<u>606</u>
<b>Charitable activities</b>				
Members subscriptions	18,860	-	18,860	18,659
Training & Development	1,027	-	1,027	2,480
Campsite Fees	1,186	-	1,186	17,510
Sundry Income	-	-	-	651
	<u>21,073</u>	<u>-</u>	<u>21,073</u>	<u>39,300</u>
<b>Total incoming resources</b>	<u>67,581</u>	<u>-</u>	<u>67,581</u>	<u>139,898</u>

All income was attributable to unrestricted funds.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. Resources expended**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Expenditure on fundraising</b>				
Fund Raising - Cost of Sales	22,384	-	22,384	54,859
- Special Events	3,112	-	3,112	-
	<u>25,496</u>	<u>-</u>	<u>25,496</u>	<u>54,859</u>
<b>Charitable activities</b>				
<i>Direct costs:</i>				
Annual Subscription - County Personne	847	-	847	730
First Aid Equipment Renewal	765	-	765	
Campsite Costs	20,742	-	20,742	30,982
Grants to Members			-	650
Training & Development	1,105	-	1,105	5,083
Meetings and Reports	1,176	-	1,176	3,184
	<u>24,635</u>	<u>-</u>	<u>24,635</u>	<u>40,629</u>
<i>Support costs:</i>				
Sundry Expenses		-	-	95
Examination Fee	300	-	300	290
Committee Expenses	500	-	500	1,430
Insurance	3,313	-	3,313	3,280
Telephone	824	-	824	830
Shared employment cost	2,900	-	2,900	2,900
Postage, Printing & Stationery	17	-	17	323
Public Relations	2,501	-	2,501	537
Depreciation	11,560	-	11,560	14,795
Bank Charges	381	-	381	584
	<u>22,296</u>	<u>-</u>	<u>22,296</u>	<u>25,064</u>
<b>Total expenditure on charitable activities</b>	<u>46,931</u>	<u>650</u>	<u>46,931</u>	<u>65,693</u>
<b>Total resources expended</b>	<u>72,427</u>	<u>650</u>	<u>72,427</u>	<u>120,552</u>

The Trustees receive no remuneration or benefits. Expenses of £151.50 were reimbursed to 1 Trustee to cover out of pocket travel and meeting costs.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>4. TANGIBLE FIXED ASSETS</b>	<b>Camp Site £</b>	<b>Site Equipment £</b>	<b>Shop Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 January 2020	511,490	16,794	2,108	5,037	535,429
Additions			-	-	-
	<u>511,490</u>	<u>16,794</u>	<u>2,108</u>	<u>5,037</u>	<u>535,429</u>
<b>Depreciation</b>					
At 1 January 2020	132,331	10,878	2,262	5,001	150,472
Charge for the Year	10,228	1,479	(156)	9	11,560
	<u>142,559</u>	<u>12,357</u>	<u>2,106</u>	<u>5,010</u>	<u>162,032</u>
<b>Net Book Value</b>					
1 January 2020	<u>379,159</u>	<u>5,916</u>	<u>(154)</u>	<u>36</u>	<u>384,957</u>
31 December 2020	<u>368,931</u>	<u>4,437</u>	<u>2</u>	<u>27</u>	<u>373,397</u>

<b>5. CREDITORS</b>	<b>2020 £</b>	<b>2019 £</b>
Accruals and Deferred Income	350	650
Other Creditors	6,036	7,737
	<u>6,386</u>	<u>8,387</u>

**6. Related party transactions**

There were no related party transactions during the current or prior year, apart from any above relating to the trustees.

**THE GUIDE ASSOCIATION - WIRRAL COUNTY  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Funds	January 2020 £	Income £	Expenditure £	Transfers £	December 2020 £
General Reserve	11,000				11,000
Income Reserve	517,389	67,581	71,227		513,743
<b>Designated Funds</b>					
Fiddlers Green Fund	5,456				5,456
Disabled Members Fund	574				574
Gladys Potter Fund	1,085				1,085
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
Margaret Clarkson Bequest	28,090				28,090
Helen Smith Fund	1,200		1,200		-
	594,794	67,581	72,427	-	589,948
<b>Restricted Funds</b>					
Bradbery Fund	4,013				4,013
Miss F Cann Fund	19,390				19,390
	23,403	-	-	-	23,403
<b>Total Funds</b>	<b>618,197</b>	<b>67,581</b>	<b>72,427</b>	<b>-</b>	<b>613,351</b>

**Designated Funds:**

*Fiddlers Green fund* - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

*Disabled members fund* - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

*Gladys Potter fund* - to be used specifically for training oriented purposes.

*Margaret Clarkson Bequest* - to be used for the upkeep and running of Hadlow Fields campsite

**Restricted Funds:**

*Bradbery fund* - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

*Miss F Cann fund* - the income to be used to enable members to travel abroad on Guiding activities.