

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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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

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).

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.

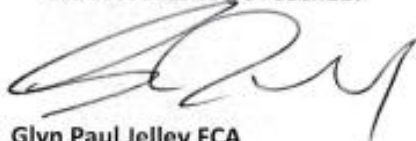
Independent Examiners statement

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
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39 Duke Street
CHESTER CH1 1RP

Date: 24/10/2023

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

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

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 £
Income from:					
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
Total incoming resources	2	100,151	40	100,191	80,675
Expenditure on :					
Expenditure on raising funds		41,531	-	41,531	28,348
Expenditure on charitable activities		54,846	116	54,962	62,568
Total resources expended	3	96,377	116	96,493	90,916
Net income		3,774	(76)	3,698	(10,241)
Reconciliation of funds					
Balance Brought Forward 1 January	7	579,340	23,403	602,743	612,984
Balance carried forward at 31 December	7	583,114	23,327	606,441	602,743

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
Cashflow from investing activities		
Payments to acquire tangible fixed assets	(66,066)	(420)
Investment income	279	124
Net cash flow from investing activities	(65,787)	(296)
Net(Decrease)/increase in cash and cash equivalents	(57,242)	4,878
Cash equivalents brought forward	233,497	228,619
Cash and cash equivalents C/fwd.	176,255	233,497

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 £
Donations and Leagcies				
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>
Trading activities				
Sales and other fund raising events	<u>58,845</u>	<u>-</u>	<u>58,845</u>	<u>35,969</u>
Investment income				
Interest received gross	<u>279</u>	<u>40</u>	<u>319</u>	<u>124</u>
Charitable activities				
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>
Total incoming resources	<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 £
Expenditure on fundraising				
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>
Charitable activities				
<i>Direct costs:</i>				
Annual Subscription - County Personne	868	-	868	564
First Aid Equipment Renewal	-	-	-	-
Campsite Costs	19,610	-	19,610	33,614
Jubilee Event	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	-	-	-
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>
Total resources expended	<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 £
Cost					
At 1 January 2022	511,490	17,214	2,108	5,037	535,849
Additions	66,066	-	-	-	66,066
	577,556	17,214	2,108	5,037	601,915
Depreciation					
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
	169,622	15,553	2,106	5,036	192,317
Net Book Value					
1 January 2022	358,703	3,273	2	18	361,996
31 December 2022	407,934	1,661	2	1	409,598

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

6. Related party transactions

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