

**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<br>£      | £              | 2022<br>£      |
|----------------------------------|----------|----------------|----------------|----------------|----------------|
| <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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|----------|----------------------------|--------------------------|--------------------|--------------------|
| <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>               | <b>2</b> | <b>137,493</b>             | <b>196</b>               | <b>137,689</b>     | <b>100,191</b>     |
| <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>               | <b>3</b> | <b>150,567</b>             | <b>1,000</b>             | <b>151,567</b>     | <b>96,493</b>      |
| <b>Net income</b>                             |          | <b>(13,074)</b>            | <b>(804)</b>             | <b>(13,878)</b>    | <b>3,698</b>       |
| <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> | <b>7</b> | <b>570,040</b>             | <b>22,523</b>            | <b>592,563</b>     | <b>606,441</b>     |

All income and expenditure derives from continuing activities.

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

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

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) |
|                                   | 30,609   | 8,545   |

## **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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| <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             |
| <b>Investment income</b>            |                            |                          |                    |                    |
| Interest received gross             | 1,454                      | 196                      | 1,650              | 319                |
| <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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| <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

| 4. TANGIBLE FIXED ASSETS | Camp Site<br>£ | Site Equipment<br>£ | Shop Fittings<br>£ | Office Equipment<br>£ | Total<br>£ |
|--------------------------|----------------|---------------------|--------------------|-----------------------|------------|
| <b>Cost</b>              |                |                     |                    |                       |            |
| At 1 January 2023        | 577,556        | 17,214              | 2,108              | 5,037                 | 601,915    |
| Additions                |                |                     | -                  | -                     | -          |
|                          | 577,556        | 17,214              | 2,108              | 5,037                 | 601,915    |
| <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     |
|                          | 186,457        | 17,104              | 2,106              | 5,036                 | 210,703    |
| <b>Net Book Value</b>    |                |                     |                    |                       |            |
| 1 January 2023           | 407,934        | 1,661               | 2                  | 1                     | 409,598    |
| 31 December 2023         | 391,099        | 110                 | 2                  | 1                     | 391,212    |

| 5. CREDITORS                 | 2023<br>£     | 2022<br>£    |
|------------------------------|---------------|--------------|
| 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<br>2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | December<br>2023<br>£ |
|-------------------------|----------------------|----------------|------------------|----------------|-----------------------|
| 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                 |
|                         | 583,114              | 137,493        | 150,567          | -              | 570,040               |
| <b>Restricted Funds</b> |                      |                |                  |                |                       |
| Bradbery Fund           | 3,936                | 158            | 1,000            |                | 3,094                 |
| Miss F Cann Fund        | 19,391               | 38             |                  |                | 19,429                |
|                         | 23,327               | 196            | 1,000            | -              | 22,523                |
| <b>Total Funds</b>      | <b>606,441</b>       | <b>137,689</b> | <b>151,567</b>   | <b>-</b>       | <b>592,563</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.

**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.