

CHESHIRE BORDER COUNTY GUIDES ASSOCIATION

England & Wales · Charity number 512723

Details

Other names	CHESHIRE BORDER COUNTY GIRL GUIDES ASSOCIATION
Status	Registered
Legal form	Other
Registered	1982-06-03
Register	View on the Charity Commission register

Contact

Address	272 Peter Street Macclesfield Cheshire SK11 8EX
Phone	07866955743
Email	countycommissioner@girlguidingcheshireborder.org.uk
Website	www.girlguidingcheshireborder.org.uk

Activities

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

Activities: Provide training and experiences to girls and leaders from 5yr upwards.

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£82,938	£152,910	-	-
2023-12-31	£69,146	£84,930	-	-
2022-12-31	£49,434	£51,025	-	-
2021-12-31	£13,895	£28,574	-	-
2020-12-31	£52,511	£36,219	-	-

Trustees

Name	Role	Appointed
Catherine Johnson		2022-06-16
Deborah Jane Tomlinson		2017-11-01
Jacqueline Mason		2023-06-23
Julia Dean		2023-03-01
Kathryn Westall		2022-05-25
Linda Pearson		2013-07-31
MRS S JEPSON		2016-11-01
Pamela Street		2018-03-01
Shona Fisher		2022-03-29
Sophie Collis		2022-10-05
Trudi Stephenson		2025-02-11

CHESHIRE BORDER COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 512723

Accounts

Charity registration number: 512723



Cheshire Border County Guides Association

Annual Report and Financial Statements

for the Year Ended 31 December 2024

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
BB11 1JG

Cheshire Border County Guides Association

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Cheshire Border County Guides Association

Reference and Administrative Details

Trustees	Mrs L Pearson, County Commissioner (Chair) Mrs P Street, Assistant County Commissioner Mrs S Jepson, Chair of Finance Mrs S Collis Mrs S Fisher Mrs C Johnson Mrs D Tomlinson Mrs K Westall Mrs T Stephenson Mrs J Mason
Charity Registration Number	512723
Principal Office	272 Peter Street Macclesfield Cheshire SK11 8EX
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley BB11 1JG

Cheshire Border County Guides Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Trustees'

Mrs Linda Pearson

Mrs Pamela Street

Mrs Stevie Jepson

Mrs Sophie Collis

Mrs Julia Dean (resigned 7th September 2025)

Mrs Shona Fisher

Mrs Catherine Johnson

Mrs Deborah Tomlinson

Mrs Kathryn Westall

Mrs Jacqueline Mason

Trustee appointed after the year end

Mrs Trudi Stephenson (appointed 11/02/2025)

Objectives and activities

Aims

- for all girls across the county to be “their best”.
- to pursue the objectives of the Guide Association concerned with the development of girls and young women.

Objective:

Girlguiding Cheshire Border will provide the girls and young women in our county with the space and opportunities they need to thrive, grow and give back to their communities.

Significant events for young people:

As well as the units across the County offering weekly activities, other events that were available to the young members included, Thinking day activities at Tatton Park for all sections, Gang shows, Cheshire hike, Splash & Bushcraft days, Guides & Beyond weekend for older Guides to have a taster of what opportunities there are beyond the Guide section. Brownies were invited to take part in a 110th Birthday bake off challenge.

We had young members take part in Region international trips to Europe, Cambodia, USA, Sweden and Roverway in Norway plus 2 leaders attended a leader only Region trip to Peru.

Our first County International trip post covid gave the opportunity to 13 girls and 5 leaders to travel to the Netherlands in February 2024.

Our international adviser team held a selection event in the spring for 2025 trips. 26 Girls and 8 leaders then started on their fundraising activities for trips in 2025 to Norway and Switzerland. Girls also travelled with units for trips across the UK.

Cheshire Border County Guides Association

Trustees' Report (continued)

Celebrating 50 years of Girlguiding Cheshire Border. After 18 months of planning, we held our FUN at 50 all section event in June 2024 at Tabley Showground. We had over 1500 members of Girlguiding and Trefoil from age 5 to 80+. Activities included a fairground, inflatables, circus skills, dance workshop, archive materials with opportunity to dress up in old uniforms. The lions Macclesfield and ROAR helped with our BBQ, Wilmslow Scouts helped with carparking and we had support from numerous local businesses who provided meats, ice creams, IT, flatbed trucks, either free or discounted.

We were also joined for part of the day by the Lord Lieutenant of Cheshire and High Sheriff of Cheshire.

Activities in the community. Units continued to be part of community events and engage with community projects including Pride events, Bra Banks and Community Gardens.

County also produced Act of Kindness cards for all members in the County and encouraged units to distribute these locally with (where possible) a small gift of plants, flowers etc. This initiative was well received by the public and will be repeated in 2025.

Duke of Edinburgh Award: Our DofE team worked very hard to ensure the young members were able to complete these awards.

Awards from all levels were achieved including 5 Gold awards.

819 hours of volunteering were completed by our DofE participants.

Events designed for the direct training and support of adult leaders included:

First Response: 10 in person sessions were held from January to December 2024 giving the opportunity for up to 120 to complete the training (101 members completed the training). These sessions were offered free of charge to members wef April 2023.

Leader Development Programme (LDP) qualification Our LDP co-ordinators continued to offer training sessions for mentors and Leaders in Training. 9 Leaders completed the new LDP qualification in 2024.

Going Away qualification: 2 volunteers completed their Going Away qualification during 2024.

Cross-County collaborations: We also continued to work with our neighbouring County, Cheshire Forest to offer support to leaders together and to share events cross-counties.

Trefoil Guilds - Our County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county.

Volunteer Social events - During 2024 we held 2 volunteer social events to give the opportunity to thank them for their time and for them to get together with other volunteers and share their experience. We held a Sunday lunch event in Macclesfield in April 24 which also celebrated our 50th Birthday and a Coffee and Cake afternoon in October 2024 in Goostrey which gave a chance to review our Fun at 50 event.

Other significant events / Recognitions

Congratulations to Lynn Bond who received recognition from Wilmslow Town Council for her contribution to Youth development.

Our chair of finance Stevie Jepson received a Coronation medal for being a volunteer helper at the King's Coronation.

Laura Davis was appointed WAGGGS Treasurer and Chair of finance.

Cheshire Border County Guides Association

Trustees' Report (continued)

Louise Banks, leader in Congleton took part in the NW England Region skydive fundraiser – well done to Louise.

Lauren Jones, a Young leader from Sandbach was selected to be a member of the GG Creator collective panel.

Our thanks and recognition event for volunteers for 2024 was held in November and hosted by Weaver Division. Long service awards for 2024 were:-

30 x 5 year service	14 x 10 year service	12 x 20 year service
4 x 30 year service	1 x 40 year Service	3 x 50 year service
2 x 60 year service		

1 Good Service award was awarded to Libby Mooney for her role and work as LQ.

Thanks badges were awarded to the planning team for Fun at 50 and to Kat Westall for her work in setting up the new website.

We were pleased to have joining us Lord Lieutenant of Cheshire Lady Alexis Redmond, High Sheriff of Cheshire Clare Hayward, Deputy Chief Guide Sally Kettle and NWE Region Deputy Chief commissioner Tracey Johnson.

Clare Hayward presented a High Sheriff award to Karen Lynch in recognition of her dedication to inclusivity in her unit. Well done Karen.

Summary

The provision of the Guiding programme continued in 2024 and opportunities for both girls and volunteers grew.

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons - individuals unable to continue volunteering, health concerns and planned retirements. In 2024 young member numbers and volunteer numbers remained similar to 2023.

Plans for 2025

We aim to:

- Continue to look at adult recruitment, retention and recognition including holding social and other events for adults to come together and share ideas and experiences
- Improve our PR and social media presence
- Continue to review County constitution and exec format to ensure we make best use of volunteer strengths.
- Build on the International Opportunities for girls and leaders with a view to being able to offer annual trips
- Work hard to promote the Association's aims and objectives and to recruit new members
- Continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas
- Continue to give girls a variety of opportunities within local meetings and as part of the wider County
- Review Division boundaries and the spread of units across the county.

Cheshire Border County Guides Association

Trustees' Report (continued)

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Reserves are held for future activities of the charity with a planned deficit in 2024.

Plans for future periods

Structure, governance and management

Nature of governing document

The charity is unincorporated and established by Royal Charter, and has its constitution adopted in 2015.

Recruitment and appointment of trustees

Trustees at the date of signing are listed on page 1.

Organisational structure

The County Committee shall have the following members:

County President

County Commissioner

Deputy Chairman (if Appointed)

Assistant County Commissioner(s) (if appointed)

Division Commissioners

Assistant Division Commissioners (if appointed)

County Secretary

Chair of Finance

County Treasurer

Chair of Guiding Development (Programme)

Chair of Adult Support (Training)

County Adviser for P.R and Marketing

Chair of Trefoil Guild

Other Advisers, secretaries and consultants appointed to the Committee by the County Commissioner and whose appointments are ratified by the County Committee.

Major risks and management of those risks

The charity has robust risk management processes including strong financial controls and safeguarding policies in place which are monitored regularly.

The annual report was approved by the trustees of the charity on 20 October 2025 and signed on its behalf by:

.....
Mrs L Pearson
Trustee

Cheshire Border County Guides Association

Independent Examiner's Report to the trustees of Cheshire Border County Guides Association

I report to the trustees on my examination of the accounts of Cheshire Border County Guides Association for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Cheshire Border County Guides Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cheshire Border County Guides Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cheshire Border County Guides Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Mark Heaton FCCA FCIE
KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
BB11 1JG

20 October 2025

Cheshire Border County Guides Association

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Income from:					
Donations and legacies	2	26,111	26,111	33,604	33,604
Charitable activities	3	52,434	52,434	28,699	28,699
Investment income	4	4,393	4,393	6,843	6,843
Total income		<u>82,938</u>	<u>82,938</u>	<u>69,146</u>	<u>69,146</u>
Expenditure on:					
Charitable activities	5	(152,910)	(152,910)	(84,930)	(84,930)
Total expenditure		(152,910)	(152,910)	(84,930)	(84,930)
Gains/losses on investment assets		149	149	(137)	(137)
Net expenditure		<u>(69,823)</u>	<u>(69,823)</u>	<u>(15,921)</u>	<u>(15,921)</u>
Net movement in funds		(69,823)	(69,823)	(15,921)	(15,921)
Reconciliation of funds					
Total funds brought forward		<u>412,794</u>	<u>412,794</u>	<u>428,715</u>	<u>428,715</u>
Total funds carried forward	14	<u><u>342,971</u></u>	<u><u>342,971</u></u>	<u><u>412,794</u></u>	<u><u>412,794</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Cheshire Border County Guides Association

(Registration number: 512723) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	6,965	8,356
Investments	11	<u>38,305</u>	<u>38,156</u>
		<u>45,270</u>	<u>46,512</u>
Current assets			
Badges in stock		2,562	3,156
Debtors	12	5,246	6,154
Cash at bank and in hand		<u>296,507</u>	<u>370,756</u>
		304,315	380,066
Creditors: Amounts falling due within one year	13	<u>(6,614)</u>	<u>(13,784)</u>
Net current assets		<u>297,701</u>	<u>366,282</u>
Net assets		<u>342,971</u>	<u>412,794</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>342,971</u>	<u>412,794</u>
Total funds	14	<u>342,971</u>	<u>412,794</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 20 October 2025 and signed on their behalf by:

.....
Mrs L Pearson
Trustee

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cheshire Border County Guides Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Legacy	447	447	-
Grants	280	280	2,895
Gifts, fundraising and other income	25,384	25,384	30,709
	26,111	26,111	33,604

3 Income from charitable activities

	Unrestricted funds Designated £	General £	Total 2024 £	Total 2023 £
Subscriptions	5,628	46,806	52,434	28,699

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income	4,393	4,393	6,843

5 Expenditure on charitable activities

		Unrestricted funds Designated £	General £	Total 2024 £	Total 2023 £
Depreciation		-	1,391	1,391	1,687
Charitable activities expenditure		7,977	142,462	150,439	82,073
Governance costs	6	-	1,080	1,080	1,170
		7,977	144,933	152,910	84,930

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,080	1,080	1,170
	<u>1,080</u>	<u>1,080</u>	<u>1,170</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,080	1,170

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Tangible fixed assets

	Boats and equipment £	Total £
Cost		
At 1 January 2024	91,335	91,335
At 31 December 2024	91,335	91,335
Depreciation		
At 1 January 2024	82,979	82,979
Charge for the year	1,391	1,391
At 31 December 2024	84,370	84,370
Net book value		
At 31 December 2024	6,965	6,965
At 31 December 2023	8,356	8,356

11 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	38,156	38,156
Revaluation	149	149
At 31 December 2024	38,305	38,305
Net book value		
At 31 December 2024	38,305	38,305
At 31 December 2023	38,156	38,156

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Debtors

	2024 £	2023 £
Trade debtors	414	201
Prepayments	4,832	5,953
	<u>5,246</u>	<u>6,154</u>

13 Creditors

	2024 £	2023 £
Trade creditors	256	77
Other creditors	871	442
Accruals	5,487	13,265
	<u>6,614</u>	<u>13,784</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General fund	369,453	77,310	(144,933)	149	301,979
Designated					
County Office	25,479	-	-	-	25,479
Water	17,862	5,628	(7,977)	-	15,513
	<u>43,341</u>	<u>5,628</u>	<u>(7,977)</u>	<u>-</u>	<u>40,992</u>
Total funds	<u>412,794</u>	<u>82,938</u>	<u>(152,910)</u>	<u>149</u>	<u>342,971</u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General fund	367,597	69,146	(84,930)	17,777	(137)	369,453
Designated						
Egerton Hall	13,175	-	-	(13,175)	-	-
County Office	25,479	-	-	-	-	25,479
Water	22,464	-	-	(4,602)	-	17,862
	<u>61,118</u>	<u>-</u>	<u>-</u>	<u>(17,777)</u>	<u>-</u>	<u>43,341</u>
Total funds	<u>428,715</u>	<u>69,146</u>	<u>(84,930)</u>	<u>-</u>	<u>(137)</u>	<u>412,794</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	6,965	6,965
Fixed asset investments	38,305	38,305
Current assets	304,315	304,315
Current liabilities	(6,614)	(6,614)
Total net assets	<u>342,971</u>	<u>342,971</u>

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	8,356	8,356
Fixed asset investments	38,156	38,156
Current assets	380,066	380,066
Current liabilities	(13,784)	(13,784)
Total net assets	<u>412,794</u>	<u>412,794</u>

16 Related party transactions

There were no related party transactions in the year.

CHESHIRE BORDER COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 512723

Accounts

Charity registration number: 512723



Cheshire Border County Guides Association

Annual Report and Financial Statements

for the Year Ended 31 December 2023

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Chartered Accountants
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Cheshire Border County Guides Association

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Cheshire Border County Guides Association

Reference and Administrative Details

Trustees	Linda Pearson, County Commissioner (Chair) Pamela Street, Assistant County Commissioner Stevie Jepson, Chair of Finance Sophie Collis Julia Dean Shona Fisher Catherine Johnson Alison Morris Deborah Tomlinson Kathryn Westall Samantha Jayne Wiggett
Charity Registration Number	512723
Principal Office	272 Peter Street Macclesfield Cheshire SK11 8EX
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley BB11 1JG

Cheshire Border County Guides Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

The aims of the charity are:

- for all girls across the county to be their best
- to pursue the objectives of the Guide Association concerned with the development of girls and young women.

with the objective:

Girlguiding Cheshire Border will provide the girls and young women in our county with the space and opportunities they need to thrive, grow and give back to their communities.

Activities in 2023

As well as the units across the County offering weekly activities, other events that were available to the young members included: Arts award day for Rainbows and Brownies, Sports event for Rangers. Gang Shows, “girls get muddy” Region Day, Cheshire hike and international opportunities. We had members take part in international trips to Japan, Romania, Italy, Lisbon, Canada, Madagascar and the World Scout Jamboree in South Korea.

Our first County International trip post Covid was also planned. Regular fundraising and get-togethers were planned for the February 2024 trip to Netherlands. The fundraising included a November Ball and a Challenge Pack.

County created a Coronation challenge pack for the coronation of King Charles III , which gave all units the chance to take part. A special badge commemorating this was also created and all members received one.

There was also a Trefoil 80th Challenge pack available to units to take part in.

Two members attended the 38th WAGGGS world conference in Cyprus.

Section Bronze, Silver and Gold Awards

Girlguiding programme activities continued and we saw more girls able to achieve their section special awards as follows:-

Bronze awards	Rainbows 138	Brownies 173	Guides 66	Rangers 13
Silver awards	Rainbows 92	Brownies 121	Guides 50	
Gold awards	Rainbow 48	Brownies 63	Guides 26	

Activities in the community. Units continued to be part of community events and engage with community projects including Bra Banks and Community Gardens

Duke of Edinburgh Award: Our DofE team worked very hard to ensure the young members were able to complete these awards.

14 Bronze, 17 Silver and 2 Gold awards were achieved.

Cheshire Border County Guides Association

Trustees' Report (continued)

Events designed for the direct training and support of adult leaders included:

First Response: 9 in person sessions were held from January to December 2023 giving the opportunity for up to 108 to complete the training. These sessions were offered free of charge to members wef April 2023, Safe Space Training remained virtual for 2023, Gift Aid Training - 2 online sessions were offered to leaders.

Leadership qualification 68 leaders completed their leadership qualification in 2023 and 5 young leader volunteers completed their Young Leader qualification. Girlguiding launched a new "Leader Development Programme" in September 2022, which over the 12 months to September 2023 replaced the existing qualification. Our Leadership co-ordinators held a number of training sessions on the new programme. 3 Leaders completed the new LDP qualification in 2023.

Going Away qualification: 3 volunteers completed their going away qualification during 2023.

Cross-County collaborations We also started to work closely with our neighbouring County, Cheshire Forest to offer support to leaders together and to share events cross-counties.

Trefoil Guilds - Our County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county. Our County Trefoil Guild ran a Spring Fair event to give units and girls who were fundraising an opportunity to do so.

Other significant events

Congratulations to Dorothy Dentith on being awarded a BEM in the King's Birthday Honours list
2 leaders were fortunate to represent County at the Coronation Concert at Windsor Castle and our County President, County Commissioner, Assistant County Commissioner and County Queens Guide adviser attended a special coronation service at Chester Cathedral.

Our thanks and recognition event for volunteers for 2023 was held in November 2023 and hosted by Capesthorne Division. Long service awards for 2023 were:-
26 x 5 year service 15 x 10 year service 6 x 20 year service
5 x 30 year service 4 x 40 year Service 2 x 50 year service
1 x 60 year service

2 Good Service awards were also awarded to Elizabeth Kerr for her role and work as the Water Team Lead and to Karen Taylor for her role and work as Arts Award Adviser.

Summary

The provision of the Guiding programme continued in 2023 and opportunities for both girls and volunteers grew.

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons – individuals unable to continue volunteering, health concerns and planned retirements. In 2023 young member numbers increased by 6% and volunteer number grew by 3%.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cheshire Border County Guides Association

Trustees' Report (continued)

Financial review

The financial statements show a deficit of £16k for the year.

Total assets are £413k and are allocated as follows:

General fund £369k

Designated funds:

Water activities £18k

County office £26k

The Egerton reserve was no longer required and transferred to the general fund.

Policy on reserves

Reserves are held for future activities of the charity with a planned deficit in 2024.

Plans for future periods

We aim to:

- Continue to look at adult recruitment, retention and recognition including holding social and other events for adults to come together and share ideas and experiences
- Improve our PR and social media presence
- Continue to review County constitution and executive format to ensure we make best use of volunteer strengths.
- Build on the International Opportunities for girls and leaders with a view to being able to offer annual trips
- Work hard to promote the Association's aims and objectives and to recruit new members
- Continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas
- Continue to give girls a variety of opportunities within local meetings and as part of the wider County
- Hold an all-section event to celebrate 50 years of Cheshire Border

Structure, governance and management

Nature of governing document

The charity is unincorporated and established by Royal Charter, and has its constitution adopted in 2015.

Recruitment and appointment of trustees

Trustees at the date of signing are listed on page 1.

Cheshire Border County Guides Association

Trustees' Report (continued)

Organisational structure

The County Committee shall have the following members:

County President

County Commissioner

Deputy Chairman (if Appointed)

Assistant County Commissioner(s) (if appointed)

Division Commissioners

Assistant Division Commissioners (if appointed)

County Secretary

Chair of Finance

County Treasurer

Chair of Guiding Development (Programme)

Chair of Adult Support (Training)

County Adviser for P.R and Marketing

Chair of Trefoil Guild

Other Advisers, secretaries and consultants appointed to the Committee by the County Commissioner and whose appointments are ratified by the County Committee.

Major risks and management of those risks

The charity has robust risk management processes including strong financial controls and safeguarding policies in place which are monitored regularly.

The annual report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:

Linda B Pearson

.....

Linda Pearson

Trustee

Cheshire Border County Guides Association

Independent Examiner's Report to the trustees of Cheshire Border County Guides Association

I report to the trustees on my examination of the accounts of Cheshire Border County Guides Association for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Cheshire Border County Guides Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cheshire Border County Guides Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cheshire Border County Guides Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Mark Heaton FCIE FCCA

KM
Chartered Accountants

1st Floor, Block C
The Wharf
Manchester Road
Burnley
BB11 1JG

29 October 2024

Cheshire Border County Guides Association

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £	Unrestricted funds £	Total 2022 £
Income from:					
Donations and legacies	2	33,604	33,604	33,615	33,615
Charitable activities	3	28,699	28,699	15,558	15,558
Investment income		6,843	6,843	3,070	3,070
Total income		<u>69,146</u>	<u>69,146</u>	<u>52,243</u>	<u>52,243</u>
Expenditure on:					
Charitable activities		<u>(84,930)</u>	<u>(84,930)</u>	<u>(53,836)</u>	<u>(53,836)</u>
Total expenditure		(84,930)	(84,930)	(53,836)	(53,836)
Gains/losses on investment assets		<u>(137)</u>	<u>(137)</u>	<u>(345)</u>	<u>(345)</u>
Net expenditure		<u>(15,921)</u>	<u>(15,921)</u>	<u>(1,938)</u>	<u>(1,938)</u>
Net movement in funds		(15,921)	(15,921)	(1,938)	(1,938)
Reconciliation of funds					
Total funds brought forward		<u>428,715</u>	<u>428,715</u>	<u>430,653</u>	<u>430,653</u>
Total funds carried forward	13	<u><u>412,794</u></u>	<u><u>412,794</u></u>	<u><u>428,715</u></u>	<u><u>428,715</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

Cheshire Border County Guides Association

**(Registration number: 512723)
Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	8,356	10,043
Investments	10	38,156	50,267
		46,512	60,310
Current assets			
Badges in stock		3,156	4,071
Debtors	11	6,154	2,399
Cash at bank and in hand		370,756	371,751
		380,066	378,221
Creditors: Amounts falling due within one year	12	(13,784)	(9,816)
Net current assets		366,282	368,405
Net assets		412,794	428,715
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		412,794	428,715
Total funds	13	412,794	428,715

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 29 October 2024 and signed on their behalf by:

Linda B Pearson

.....
Linda Pearson
Trustee

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cheshire Border County Guides Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Legacy	-	-	1,000
Grants	2,895	2,895	2,922
Gifts, fundraising and other income	30,709	30,709	29,693
	33,604	33,604	33,615

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Subscriptions	28,699	28,699	15,558
	28,699	28,699	15,558

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Depreciation		1,687	1,687	2,021
Charitable activities expenditure		82,073	82,073	50,448
Governance costs	5	1,170	1,170	1,367
		84,930	84,930	53,836

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,170	1,170	1,367
	<u>1,170</u>	<u>1,170</u>	<u>1,367</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>1,170</u>	<u>1,367</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Tangible fixed assets

	Boats and equipment £	Total £
Cost		
At 1 January 2023	91,335	91,335
At 31 December 2023	91,335	91,335
Depreciation		
At 1 January 2023	81,292	81,292
Charge for the year	1,687	1,687
At 31 December 2023	82,979	82,979
Net book value		
At 31 December 2023	8,356	8,356
At 31 December 2022	10,043	10,043

10 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2023	50,267	50,267
Revaluation	(138)	(138)
Additions	27	27
Disposals	(12,000)	(12,000)
At 31 December 2023	38,156	38,156
Net book value		
At 31 December 2023	38,156	38,156
At 31 December 2022	50,267	50,267

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Debtors

	2023 £	2022 £
Trade debtors	201	791
Prepayments	5,953	1,608
	<u>6,154</u>	<u>2,399</u>

12 Creditors

	2023 £	2022 £
Trade creditors	77	1,008
Other creditors	442	1,337
Accruals	13,265	7,471
	<u>13,784</u>	<u>9,816</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General fund	367,597	69,146	(84,930)	17,777	(137)	369,453
Designated						
Egerton Hall	13,175	-	-	(13,175)	-	-
County Office	25,479	-	-	-	-	25,479
Water	22,464	-	-	(4,602)	-	17,862
	<u>61,118</u>	<u>-</u>	<u>-</u>	<u>(17,777)</u>	<u>-</u>	<u>43,341</u>
Total funds	<u>428,715</u>	<u>69,146</u>	<u>(84,930)</u>	<u>-</u>	<u>(137)</u>	<u>412,794</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General fund	365,239	52,243	(53,836)	4,296	(345)	367,597
Designated						
Egerton Hall	13,015	-	-	160	-	13,175
County Office	25,479	-	-	-	-	25,479
Water	26,920	-	-	(4,456)	-	22,464
	<u>65,414</u>	<u>-</u>	<u>-</u>	<u>(4,296)</u>	<u>-</u>	<u>61,118</u>
Total funds	<u>430,653</u>	<u>52,243</u>	<u>(53,836)</u>	<u>-</u>	<u>(345)</u>	<u>428,715</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	8,356	8,356
Fixed asset investments	38,156	38,156
Current assets	380,066	380,066
Current liabilities	(13,784)	(13,784)
Total net assets	412,794	412,794
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	10,043	10,043
Fixed asset investments	50,267	50,267
Current assets	378,221	378,221
Current liabilities	(9,816)	(9,816)
Total net assets	428,715	428,715

CHESHIRE BORDER COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 512723

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Cheshire Border County Guides
Association

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

**Cheshire Border County Guides
Association**

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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Detailed Statement of Financial Activities	15 to 16

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity's formal name is Cheshire Border County Guides Association. Its operational name is Girlguiding Cheshire Border and is often referred to in this report as the County. The charity's governing document is the Guide Association Royal Charter of 1922. The Royal Charter and byelaws, the Guiding Manual (4th edition), various Handbooks and the County Constitution together determine how the charity is governed.

The Guide Association (known as Girlguiding) Charity No. 30616

The Guide Association North West England (the Region) Charity No. 521694

Cheshire Border County Guides Association (the County)

Divisions 4

Districts 16

Units 187

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

- a) The appointment of Commissioners and leaders and/or volunteers. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee
- b) Shared commitments to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

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

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

The trustees have pleasure in presenting their report for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Aims

Girlguiding Cheshire Border;

- for all girls across the county to be their best
- to pursue the objectives of the Guide Association concerned with the development of girls and young women.

Objective:

Girlguiding Cheshire Border will provide the girls and young women in our county with the space and opportunities they need to thrive, grow and give back to their communities.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

COVID-19 in 2022

With National and local restrictions ending in Spring 2022 units were able to meet without the added complications that lockdowns and restrictions brought.

Significant events for young people:

As well as the units across the County offering weekly activities, Districts and Divisions re-started larger scale events, which included an Outdoor Activities Day for Crewe district, a Division Day for Capesthorne to Waddow Hall and centenary events across the year were organised in Sandbach district, which included a sleepover for all sections.

With the help of Girlguiding NW England and sponsorship from Sports England as a County we ran a multi sports day for all sections in liaison with Macclesfield Community Sports Trust who offered taster sessions in Basketball, Football, Rugby and Lacrosse as well as dance and Zumba activities.

A number of our volunteers and girls attended Girlguiding NW England International Selection (INTOPS) events and we were fortunate to have 4 leaders and 8 girls selected for NW England 2023 International trips, which covered Romania, Madagascar, Lisbon and Japan. One young member was also selected for the 2023 World Scout Jamboree in Korea

In the Autumn of 2022 we held our own County INTOPS event to select girls for a County 2023 Trip. Over 25 girls attended.

Members from all sections also took the opportunity to join Cheshire Scouts Chamboree 2022, which took place at Tabley Showground in August 2022.

Section Bronze, Silver and Gold Awards

Girlguiding programme activities continued and we saw more girls able to achieve their section special awards as follows:-

Bronze awards Rainbows 128 Brownies 75 Guides 39
Silver Awards Rainbows 36 Brownies 40 Guides 25
Gold Awards Rainbow 18 Brownies 44 Guides 21

Activities in the community. Units continued to be part of community events and engage with community projects including Bra Banks and community gardens

Duke of Edinburgh Award:

Our DofE team worked very hard to ensure the young members were able to complete these awards.

9 Bronze, 7 Silver and 1 Gold awards were achieved.

Events designed for the direct training and support of adult leaders included:

First Response: 10 in person sessions were held from January to December 2022 giving the opportunity for up to 120 to complete the training.

Safe Space Training remained virtual for most of 2022 with 1 session in person for those unable to attend virtually.

Commissioner training morning was held in November 2022.

Leadership qualification 43 leaders completed their leadership qualification in 2022 and 11 young leader volunteers completed their Young Leader qualification. Girlguiding launched a new "Leader development Programme" in September 2022, which will over the 12 months to September 2023 replace the existing qualification. Our Leadership co-ordinators held a number of training sessions on the new programme.

Going Away qualification: 2 volunteers completed their going away qualification during 2022.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

OBJECTIVES AND ACTIVITIES

Trefoil Guilds - Our County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county.

Other significant events

Congratulations to Rosemary (Ro) Schofield on being selected as a Royal Voluntary Service Platinum Champion and being one of Cheshire Life's 70 Platinum Heroes.

We held two thanks and recognition events in 2022, the first in March 2022 to recognise members' long service from 2020 and 2021 (Covid years) and then in November 2022 for long service achieved in 2022. In total over the 2 events the following long service contributions were recognised

89 x 5 year service 55 x 10 year service 25 x 20 year service
11 x 30 year service 6 x 40 year Service 10 x 50 year service

In March 2022, we also thanked Heather Cann for 20 years dedication to the County as President and shared lots of memories.

In November 2022, Julia Lunn was awarded the Region Chief Award. Well done to Julia.

Summary

The provision of the Guiding programme returned to being in person in 2022 and being able to hold larger scale events and joint activities was welcomed.

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons - individuals unable to continue volunteering, health concerns due to COVID-19, planned retirement. In 2022 numbers started increasing.

Plans for 2023

Prioritise adult recruitment

Improve our PR and social media presence

Review County constitution and exec format to ensure we make best use of volunteer strengths.

Build on the International Opportunities for girls and leaders with a view to being able to offer annual trips

To work hard to promote the Association's aims and objectives and to recruit new members

To continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas

To continue to give girls a variety of opportunities within local meetings and as part of the wider County

FINANCIAL REVIEW

Financial position

The charity has a net deficit this year of £1,591 (2021 deficit of £14,678), as shown in the statement of financial activities.

Principal funding sources

Most funding comes from members' subscriptions. Major expenditure items include the programme of activities offered and training of adults.

Reserves policy

General Reserve

The general reserve is to cover the running costs of the County and any unexpected expenditure.

Specific Reserves

The boating funds are used for the purchase of new boating equipment.

Cheshire Border County Guides
Association

Report of the Trustees
for the Year Ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The constitution of the guiding county of Cheshire Border is the main governing document, under which the trustees of the charity are appointed. The affairs of the charity are managed and regulated by its Trustees.

The Trustees are the County Commissioner, Assistant County Commissioner, the eight Division Commissioners, together with the chairs of the main sub-committees of Finance, PR, Adult Support and Guiding Development. Trustees will serve for a minimum term of office of three years. They would be removed from the trustee office if they cease to hold these roles before their anticipated term has expired. Division commissioners are assigned a mentor and follow the Guide Association induction programme. Additional formal and informal training is available to meet individual needs.

Organisational structure

The county of Girlguiding Cheshire Border is one of seventeen counties within the Region of N W England. The charity is subject to the policies agreed by the Guide Association and the chair of Trustees is also a trustee of Girlguiding N W England. Details of officers who served during the year are shown on page 8.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces. These are renewed annually. Policies, systems and processes exist and are updated regularly to mitigate risks as far as possible.

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 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 principles in the charities SORP; 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 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 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

512723

Principal address

272 Peter Street
Macclesfield
Cheshire
SK11 8EX

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

Trustees

Mrs S V Jepson Chair of Finance
Mrs L B Pearson County Commissioner
Mrs A Morris Division Commissioner - Weaver
Mrs M Pickersgill Division Commissioner - Weaver (resigned 27/5/2022)
Mrs R D Robinson Division Commissioner - Capesthorne (resigned 5/10/2022)
Mrs P Street Assistant County Commissioner
Mrs D J Tomlinson Middlewood Division Commissioner
Ms J A Lunn Chair of Adult Support (resigned 13/1/2023)
Mrs J McCoy Div Commissioner Middlewood (resigned 16/6/2022)
Miss V McAlpine Assistant Div Commissioner Middlewood (resigned 16/6/2022)
Mrs S Fisher Division Commissioner Moreton
Mrs J Dean (appointed 1/3/2023)
Mrs S J Wiggett (appointed 1/3/2023)
Mrs R D Robinson (appointed 1/3/2023)
Mrs S Collis Division Commissioner Capesthorne (appointed 5/10/2022)
Mrs C Johnson Division Commissioner Middlewood (appointed 16/6/2022)
Mrs K Westall Division Commissioner Weaver (appointed 25/5/2022)
Mrs K Williams Division Commissioner Capesthorne (appointed 5/10/2022) (resigned 3/4/2023)

Mrs J Dean Learning & Training Support Lead
Mrs S J Wiggett Programme Support Lead
Mrs R D Robinson Outdoor Activities Adviser

Chair of Trefoil Ms L Mooney

County President Mrs S Taylor

County Secretary Vacant

Chair of Adult Support Ms J Lunn (until 13 January 2023)

County Treasurer Mrs S Garnett (from 11 July 2022), Miss H Barber (until 11 July 2022)

Bankers

Royal Bank of Scotland
2 Bradwall Road
Sandbach
Cheshire
CW11 9UB

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 30th September 2023 and signed on its behalf by:

Mrs L B Pearson - Trustee

**Independent Examiner's Report to the Trustees of
Cheshire Border County Guides
Association**

Independent examiner's report to the trustees of Cheshire Border County Guides Association

I report to the charity trustees on my examination of the accounts of Cheshire Border County Guides Association (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Higginson

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

30th September 2023

**Cheshire Border County Guides
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		4,241	-	4,241	140
Charitable activities					
Primary purpose charitable activities		12,430	-	12,430	8,437
Other trading activities	2	29,693	-	29,693	198
Investment income	3	3,070	-	3,070	2,000
Other income		-	-	-	3,121
Total		49,434	-	49,434	13,896
EXPENDITURE ON					
Raising funds		3,730	-	3,730	391
Charitable activities					
Primary purpose charitable activities		47,295	-	47,295	28,183
Total		51,025	-	51,025	28,574
NET INCOME/(EXPENDITURE)					
Other recognised gains/(losses)		(1,591)	-	(1,591)	(14,678)
Gains/(losses) on revaluation of fixed assets		(345)	-	(345)	731
Net movement in funds		(1,936)	-	(1,936)	(13,947)
RECONCILIATION OF FUNDS					
Total funds brought forward		430,653	-	430,653	444,600
TOTAL FUNDS CARRIED FORWARD		428,717	-	428,717	430,653

The notes form part of these financial statements

**Cheshire Border County Guides
Association**

**Balance Sheet
31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	6	10,044	-	10,044	12,065
Investments	7	50,267	-	50,267	50,609
		60,311	-	60,311	62,674
CURRENT ASSETS					
Stocks	8	4,071	-	4,071	4,687
Debtors	9	2,400	-	2,400	7,415
Cash at bank and in hand		371,751	-	371,751	356,965
		378,222	-	378,222	369,067
CREDITORS					
Amounts falling due within one year	10	(9,816)	-	(9,816)	(1,088)
		368,406	-	368,406	367,979
NET CURRENT ASSETS					
		428,717	-	428,717	430,653
TOTAL ASSETS LESS CURRENT LIABILITIES					
		428,717	-	428,717	430,653
NET ASSETS					
		428,717	-	428,717	430,653
FUNDS					
Unrestricted funds	12			428,717	430,653
TOTAL FUNDS					
				428,717	430,653

The financial statements were approved by the Board of Trustees and authorised for issue on 30th September 2023 and were signed on its behalf by:

L B Pearson - Trustee

Cheshire Border County Guides
Association

Notes to the Financial Statements
for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost and 10% on cost

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

2. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Subscriptions	29,693	198

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	3,070	2,000

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Expenses paid to the trustees for the year totalled £1,722 (2021 £285). These expenses were made up of trustees being reimbursed for their expenses as follows, Commissioner expenses for 2 trustees £1,239 (2021 £0), management expenses for 1 trustee £268 (2021 £0) computer expenses for 1 trustee of £94 (2021 264), Admin expense for 1 trustee of £0 (202 :£21), County events for 1 trustee £110 (2021 £0) and Presentation evening for 1 trustee £11 (2021 £0).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	140	-	140
Charitable activities			
Primary purpose charitable activities	8,437	-	8,437
Other trading activities	198	-	198
Investment income	2,000	-	2,000
Other income	3,121	-	3,121
Total	13,896	-	13,896
EXPENDITURE ON			
Raising funds	391	-	391
Charitable activities			
Primary purpose charitable activities	28,183	-	28,183
Total	28,574	-	28,574
NET INCOME/(EXPENDITURE)	(14,678)	-	(14,678)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	731	-	731
Net movement in funds	(13,947)	-	(13,947)

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	444,600	-	444,600
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	430,653	-	430,653
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022 and 31st December 2022	15,819	75,516	91,335
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1st January 2022	9,906	69,364	79,270
Charge for year	664	1,357	2,021
	<hr/>	<hr/>	<hr/>
At 31st December 2022	10,570	70,721	81,291
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31st December 2022	5,249	4,795	10,044
	<hr/>	<hr/>	<hr/>
At 31st December 2021	5,913	6,152	12,065
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st January 2022	50,609
Additions	3
Revaluations	(345)
	<hr/>
At 31st December 2022	50,267
	<hr/>
NET BOOK VALUE	
At 31st December 2022	50,267
	<hr/>
At 31st December 2021	50,609
	<hr/> <hr/>

There were no investment assets outside the UK.

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

8. STOCKS		31/12/22	31/12/21
		£	£
Stocks		<u>4,071</u>	<u>4,687</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Trade debtors		791	615
Other debtors		-	6,800
Prepayments		<u>1,609</u>	<u>-</u>
		<u>2,400</u>	<u>7,415</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Bank loans and overdrafts (see note 11)		-	6
Trade creditors		2,346	-
Other creditors		<u>7,470</u>	<u>1,082</u>
		<u>9,816</u>	<u>1,088</u>
11. LOANS			
An analysis of the maturity of loans is given below:			
		31/12/22	31/12/21
		£	£
Amounts falling due within one year on demand:			
Bank overdrafts		<u>-</u>	<u>6</u>
12. MOVEMENT IN FUNDS			
	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General unrestricted income fund	365,239	2,360	367,599
County Office	25,479	-	25,479
Egerton Hall	13,015	160	13,175
Water	<u>26,920</u>	<u>(4,456)</u>	<u>22,464</u>
	<u>430,653</u>	<u>(1,936)</u>	<u>428,717</u>
TOTAL FUNDS	<u>430,653</u>	<u>(1,936)</u>	<u>428,717</u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	46,003	(43,298)	(345)	2,360
Egerton Hall	160	-	-	160
Water	3,271	(7,727)	-	(4,456)
	<u>49,434</u>	<u>(51,025)</u>	<u>(345)</u>	<u>(1,936)</u>
TOTAL FUNDS	<u>49,434</u>	<u>(51,025)</u>	<u>(345)</u>	<u>(1,936)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General unrestricted income fund	384,546	(12,823)	(6,485)	365,238
County Office	25,479	-	-	25,479
Egerton Hall	13,616	23	(623)	13,016
Water	20,959	(1,147)	7,108	26,920
	<u>444,600</u>	<u>(13,947)</u>	<u>-</u>	<u>430,653</u>
TOTAL FUNDS	<u>444,600</u>	<u>(13,947)</u>	<u>-</u>	<u>430,653</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	10,750	(24,304)	731	(12,823)
Egerton Hall	23	-	-	23
Water	3,123	(4,270)	-	(1,147)
	<u>13,896</u>	<u>(28,574)</u>	<u>731</u>	<u>(13,947)</u>
TOTAL FUNDS	<u>13,896</u>	<u>(28,574)</u>	<u>731</u>	<u>(13,947)</u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

12. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General unrestricted income fund	384,546	(10,463)	(6,485)	367,598
County Office	25,479	-	-	25,479
Egerton Hall	13,616	183	(623)	13,176
Water	20,959	(5,603)	7,108	22,464
	<u>444,600</u>	<u>(15,883)</u>	<u>-</u>	<u>428,717</u>
TOTAL FUNDS	<u>444,600</u>	<u>(15,883)</u>	<u>-</u>	<u>428,717</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	56,753	(67,602)	386	(10,463)
Egerton Hall	183	-	-	183
Water	6,394	(11,997)	-	(5,603)
	<u>63,330</u>	<u>(79,599)</u>	<u>386</u>	<u>(15,883)</u>
TOTAL FUNDS	<u>63,330</u>	<u>(79,599)</u>	<u>386</u>	<u>(15,883)</u>

13. RELATED PARTY DISCLOSURES

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

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	31/12/22 £	31/12/21 £
VOLUNTARY INCOME		
Donations and legacies		
Donations - County	319	134
Legacies	1,000	-
Grants	2,922	-
Sundry Income	-	6
	<hr/>	<hr/>
	4,241	140
Other trading activities		
Subscriptions	29,693	198
Investment income		
Deposit account interest	3,070	2,000
Charitable activities		
Primary purpose charitable act	7,055	5,256
Sale of badges	5,375	3,181
	<hr/>	<hr/>
	12,430	8,437
Other income		
Insurance income	-	3,121
	<hr/>	<hr/>
Total incoming resources	49,434	13,896
EXPENDITURE		
Other trading activities		
Opening stock	4,687	4,557
Purchases of badges	3,114	521
Closing stock	(4,071)	(4,687)
	<hr/>	<hr/>
	3,730	391
Charitable activities		
Insurance	455	507
General Administration	449	420
Charitable activities	33,152	20,932
Subscriptions to region	2,067	1,421
Grants	3,579	-
	<hr/>	<hr/>
	39,702	23,280
Support costs		
Management		
Postage and stationery	173	191
Carried forward	173	191

This page does not form part of the statutory financial statements

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	31/12/22	31/12/21
	£	£
Management		
Brought forward	173	191
General Expenses	<u>3,965</u>	<u>1,155</u>
	4,138	1,346
Information technology		
Website	354	206
Other		
Plant and machinery	664	736
Fixtures and fittings	<u>1,357</u>	<u>1,535</u>
	2,021	2,271
Governance costs		
Accountancy	<u>1,080</u>	<u>1,080</u>
Total resources expended	<u>51,025</u>	<u>28,574</u>
Net expenditure	<u><u>(1,591)</u></u>	<u><u>(14,678)</u></u>

CHESHIRE BORDER COUNTY GUIDES ASSOCIATION

England & Wales - Charity number 512723

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
Cheshire Border County Guides
Association

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

**Cheshire Border County Guides
Association**

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

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Detailed Statement of Financial Activities	17 to 18

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity's formal name is Cheshire Border County Guides Association. Its operational name is Girlguiding Cheshire Border and is often referred to in this report as the County. The charity's governing document is the Guide Association Royal Charter of 1922. The Royal Charter and byelaws, the Guiding Manual (4th edition), various Handbooks and the County Constitution together determine how the charity is governed.

The Guide Association (known as Girlguiding) Charity No. 30616

The Guide Association North West England (the Region) Charity No. 521694

Cheshire Border County Guides Association (the County) incorporating Egerton Hall

Divisions 4

Districts 17

Units 205

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

- a) The appointment of Commissioners and Guiders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee
- b) Shared commitments to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

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

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

The Charity Trustees of Cheshire Border County Guides Association have delegated particular responsibility for Egerton Hall at Rosthern to a sub-committee. The property title to the Egerton Hall is held by the Girl Guide Trust Corporation in trust for Cheshire Border. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub-committee.

The trustees have pleasure in presenting their report for the year ended 31 December 2020.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Objectives and activities

Aims

Girlguiding Cheshire Border;

- want all girls across the county to be their best
- to pursue the objectives of the Guide Association concerned with the development of girls and young women.

Objective:

Girlguiding Cheshire Border will provide the girls and young women in our county with the space and opportunities they need to thrive, grow and give back to their communities.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

COVID-19 in 2020

At 1pm on 26 March 2020, The Health Protection (Coronavirus, Restrictions) (England) Regulations 2020 came into force and the first National Lockdown, a preventative measure to stop the spread of COVID-19, began. Throughout 2020, a series of social restrictions and health prevention measures made the pursuit of our Aims and Objectives very challenging but, during these times of uncertainty, Girlguiding Cheshire Border continued to offer experiences and support for girls and young women.

Our volunteers have been keeping members connected with their weekly unit meetings with 48% of volunteers recently surveyed delivering 'virtual guiding', allowing hundreds of girls to continue to have fun and learn new skills and keep in touch with their friends.

Significant events for young people:

County Rainbow Sparkle Day Sunday, 2 February 2020. 275 girls attended and feedback from leaders/girls and parents was very positive. They enjoyed a day of arts, craft, science and physical fun.

A Celebration of Cheshire Border Guiding Adventures 2019 - 27 February 2020. This event showcased the numerous opportunities there are in our county for Having an Adventure, locally and internationally.

Virtual meetings Our County Lockdown survey showed that our volunteers began delivering virtual meetings (using such platforms as Zoom/WebEx/Go To Meeting) within 1-2 weeks of the first national lockdown. By May 2020, almost one third of all our units had begun embracing technology and delivering their meetings virtually.

100 girls joined in with a Virtual Sleepover with Sandbach District. Crewe North and South East Districts held a virtual camp for all sections in July to replace their planned District Camp. A number of units also held virtual sleepovers.

Activities in the community. Overwhelmingly, the majority of our units increased their activities in the community, helping with the supporting of NHS and key workers, either by making comfort bags for the hospitals or making face masks and scrubs.

Rainbows and Brownies made pictures for elderly people in their local area who put them in their windows and even helped decorate the Walls of Hope at Waters Green Medical Centre in Macclesfield. A lot of units were also involved in VE day celebrations.

1st Audlem Guides were involved in a project for Nantwich Foodbank's 'Reverse Advent Calendar' Christmas Collection. Nantwich Foodbank likes to send out extra special food parcels with a few extra seasonal items and gifts for children. The Guides helped to get the local community involved.

Many of our units' events have had to be cancelled but even though they couldn't enjoy their own camp, 2nd Macclesfield Girlguiding units made sure others benefited by donating the loo roll and food they would have been used to Cre8 Grocery - Project Grow (a surplus food re-distribution service operating across Macclesfield).

Duke of Edinburgh award: September 2020 Expedition weekend was very successful. Participants had to travel daily to/from the camping field. They walked, put up/down tents and cooked meals, all whilst observing COVID-19 secure guidelines.

Expedition Training went online with very successful monthly Zoom meetings from October 2020 for 17 new participants.

62 girls are currently working on awards. 9 Bronze, 5 Silver, 6 Gold and 1 Gold Certificate of Achievement have been presented.

Our Ranger / Young Leader activity Training weekend was postponed from November 2020 to November 2021

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Brownies go to Blackpool event postponed until further notice.

Events designed for the direct training and support of adult leaders included:

Leadership qualification

Mentor evenings - 4 evenings for Leadership Qualification mentors were held Jan-May. This was an opportunity to update skills and knowledge, explore new resources available, dispel common myths about the Leadership Qualification and Young Leader Qualification, Air and Share. One meeting was held in person, the rest were held virtually. 31 leaders have completed all or some LQ modules and 20 leaders have been registered to work on all or some of the LQ modules

Training

First Response Only 2 of the original 6 county trainings were able to go ahead. Only 1 of 5 COVID secure trainings could then go ahead before national restrictions tightened again. First Response training then went on-line. Total of 30 people trained, with 16 part-trained (still require the practical element); 26 volunteers under the planned 2020 target.

Safe Space Our County Safe Space trainers had a challenging time helping to ensure all our members had completed the relevant Safe Space training for their role by Dec 2020.15 level 3, 2 level 2 and 2 level 1 Safe Space certificates were awarded before lockdown - training then became virtual.

Commissioner Air and Share sessions were held in May and September. Volunteers found it very useful to discuss how to deliver virtual guiding

Section air and Share sessions were held virtually, led by our section advisers, to provide specific support to Rainbow, Brownie, Guide and Ranger leaders. The sessions were very well received by the leaders and a second round are planned for January 2021.

Just for you sessions The county adult support team invited volunteers to Zoom sessions as a bit of a boost for people during the second lockdown period. The four sessions involved a Quiz night, Sing-a-long, Mindfulness Fun and Christmas Bakes.

Our 2 County Archivists helped at the County Rainbow Day, maintained our Archive Storage Facility and have used the opportunity of Lockdown to start a Digital and Visual Inventory. They continue to write about the heritage of Girl Guiding in Cheshire Border for our website.

Our 9 County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county.

Other significant events

International - none permitted during 2020 due to pandemic;

Our county trip to Nepal has been postponed until 2021 (or 2022 depending on travel Guidance)

North West Region & all other Counties in the UK withdrew from the European Jamboree, consequently, our county group of 18 members have been unable to attend.

The Region Malta ICE trip was cancelled due to STA Travel going into administration which was disappointing for our 6 county attendees.

We continued to support the Comfort Bag Scheme, the initiative that was started in Greater Manchester West in 2016 to provide patients who find themselves unexpectedly in hospital with a homemade bag of items containing travel sized toiletries as well as pens and paper and useful items.1000 bags have now been created by local groups and given to Macclesfield & Leighton Hospitals.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Unfortunately, our Annual Celebration Evening had to be postponed but 75 people have been identified as recipients and badges for Long service, County Thanks and Good service will be awarded as soon as we can. One of our volunteers, Judy Wilson, was nationally recognised and awarded the BEM in the Queen's Birthday honours for her service to Girlguiding & the community.

Summary

Our ability to deliver the Girlguiding programme has been made more challenging due to the pandemic. National restrictions have meant guiding has taken place indoors, outdoors and virtually. For long periods of time, only virtual guiding was possible.

The provision of the guiding programme evolved throughout 2020 and, although it was felt by some to be harder to deliver the programme virtually to Rainbows, most areas had most units delivering something - with several choosing a blended approach (mixture of virtual, indoor and outdoor).

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons - unable to continue volunteering, health concerns due to COVID-19, planned retirement.

From Dec 2019 - Nov 2020 we saw a drop of 259 members which is 6.7%. We now have 885 volunteers and 2729 girls (201 units)

Plans for 2021

Prioritise adult recruitment

Begin reviewing and developing our new five-year strategy in line with Girlguiding nationally - delayed from 2020 due to the enormous changes that occurred because of the pandemic

To work hard to promote the Association's aims and objectives and to recruit new members

To continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas

FINANCIAL REVIEW

Financial position

The charity has a net surplus this year of £16,292 (2019: surplus of £22,829), as shown in the statement of financial activities.

Principal funding sources

Most funding comes from members' subscriptions. Major expenditure items include the programme of activities offered and training of adults.

Reserves policy

General Reserve

The general reserve is to cover the running costs of the County and any unexpected expenditure.

Egerton Hall Reserve

Egerton Hall reserve is to cover the running costs in the event of no bookings and to cover any unexpected repair bills. In 2019 the lease was terminated on Egerton Hall.

Specific Reserves

The boating funds are used for the purchase of new boating equipment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Cheshire Border County Guides
Association

Report of the Trustees
for the Year Ended 31st December 2020

The constitution of the guiding county of Cheshire Border is the main governing document, under which the trustees of the charity are appointed. The affairs of the charity are managed and regulated by its Trustees.

The Trustees are the eight Division Commissioners, together with the chairs of the main sub-committees of Finance, PR, Adult Support and Guiding Development. Trustees serve for a term of office of either five years (division commissioners) or three years (chairs of sub-committees). They would be removed from the trustee office if they cease to hold these roles before their anticipated term has expired. Trustees are assigned a mentor and follow the Guide Association induction programme. Additional formal and informal training is available to meet individual needs.

Organisational structure

The county of Girlguiding Cheshire Border is one of seventeen counties within the Region of N W England. The charity is subject to the policies agreed by the Guide Association and the chair of Trustees is also a trustee of Girlguiding N W England. Details of officers who served during the year are shown on page 8.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces. These are renewed annually. Policies, systems and processes exist and are updated regularly to mitigate risks as far as possible.

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 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 principles in the charities SORP; 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 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 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

512723

Principal address

Acresfield
11 Southlands
Holmes Chapel
Cheshire
CW4 7EU

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

Trustees

Mrs S V Jepson Chair of Finance
Mrs K J Cragg County Commissioner
Mrs L Pearson Assistant County Commissioner
Ms A Morris Division Commissioner - Weaver
Ms M Pickersgill Division Commissioner - Weaver
Mrs R D Robinson Division Commissioner - Capesthorne
Mrs P Street Division Commissioner - Capesthorne
Mrs D J Tomlinson Chair of Guiding Development
Ms J A Lunn Div Commissioner Moreton Designate
Ms J McCoy Div Commissioner Middlewood Designate
Ms V McAlpine Assistant Div Commissioner Middlewood

Chair of Trefoil Ms J Dale (appointed 16/03/2019)

County President Ms H Cann

County Secretary Vacant - Ms C Consterdine (resigned 02/10/2019)

Chair of Adult Support Ms J Lunn

County Treasurer Ms H Barber

Bankers

Royal Bank of Scotland
2 Bradwall Road
Sandbach
Cheshire
CW11 9UB

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 20th July 2021 and signed on its behalf by:

Mrs K J Cragg - Trustee

**Independent Examiner's Report to the Trustees of
Cheshire Border County Guides
Association**

Independent examiner's report to the trustees of Cheshire Border County Guides Association

I report to the charity trustees on my examination of the accounts of Cheshire Border County Guides Association (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Higginson
FCCA, FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

20th July 2021

**Cheshire Border County Guides
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		303	-	303	108
Charitable activities					
Primary purpose charitable activities		6,301	-	6,301	31,294
Other trading activities	2	42,525	-	42,525	44,854
Investment income	3	3,382	-	3,382	2,577
Total		<u>52,511</u>	-	<u>52,511</u>	78,833
 EXPENDITURE ON					
Raising funds		(744)	-	(744)	1,211
Charitable activities					
Primary purpose charitable activities		36,963	-	36,963	54,793
Total		<u>36,219</u>	-	<u>36,219</u>	56,004
NET INCOME		<u>16,292</u>	-	<u>16,292</u>	22,829
 Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(1,147)	-	(1,147)	942
Net movement in funds		<u>15,145</u>	-	<u>15,145</u>	23,771
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>429,455</u>	-	<u>429,455</u>	405,684
TOTAL FUNDS CARRIED FORWARD		<u><u>444,600</u></u>	<u><u>-</u></u>	<u><u>444,600</u></u>	<u><u>429,455</u></u>

The notes form part of these financial statements

**Cheshire Border County Guides
Association**

**Balance Sheet
31st December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	6	5,183	-	5,183	7,161
Investments	7	49,675	-	49,675	50,598
		54,858	-	54,858	57,759
CURRENT ASSETS					
Stocks	8	4,557	-	4,557	2,548
Debtors	9	43,978	-	43,978	13,398
Cash at bank and in hand		359,996	-	359,996	362,141
		408,531	-	408,531	378,087
CREDITORS					
Amounts falling due within one year	10	(18,789)	-	(18,789)	(6,391)
		389,742	-	389,742	371,696
NET CURRENT ASSETS					
		444,600	-	444,600	429,455
TOTAL ASSETS LESS CURRENT LIABILITIES					
		444,600	-	444,600	429,455
NET ASSETS					
		444,600	-	444,600	429,455
FUNDS					
Unrestricted funds	12			444,600	429,455
TOTAL FUNDS					
				444,600	429,455

The financial statements were approved by the Board of Trustees and authorised for issue on 20th July 2021 and were signed on its behalf by:

K J Cragg - Trustee

Cheshire Border County Guides
Association

Notes to the Financial Statements
for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost and 10% on cost

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

2. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Subscriptions	42,525	44,854

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Deposit account interest	3,382	2,577

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Expenses paid to the trustees for the year totalled £4,499 (2019: £2,813). These expenses were made up of 8 trustees being reimbursed for their expenses as follows, travel expenses for 3 trustees of £87 (2019: £0), training and materials expenses for 6 trustees of £999 (2019: £252), PR expenses of £0 (2019: £161) Commissioner expenses for 3 trustees of £919 (2019:£1,292), management expenses for 1 trustee of £144 (2019:£215) accountancy expenses for 1 trustee of £302 (2019:£246), region events expenses of £0 (2019:£41), Senior section events expenses of £0 (2019:£75), Safeguarding expense for 1 trustee of £21(2019:£427), Admin expense for 1 trustee of £40 (2019:£59), Guiding Development Expense of £0 (2019:£45), printing postage and stationery for 2 trustees of £833 and Rainbow Day expenses of £1,154.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	108	-	108
Charitable activities			
Primary purpose charitable activities	31,294	-	31,294
Other trading activities	44,854	-	44,854
Investment income	2,577	-	2,577
Total	78,833	-	78,833
EXPENDITURE ON			
Raising funds	1,211	-	1,211
Charitable activities			
Primary purpose charitable activities	54,793	-	54,793
Total	56,004	-	56,004
NET INCOME	22,829	-	22,829

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	942	-	942
Net movement in funds	23,771	-	23,771
RECONCILIATION OF FUNDS			
Total funds brought forward	405,684	-	405,684
TOTAL FUNDS CARRIED FORWARD	429,455	-	429,455

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020	9,178	72,360	81,538
Additions	644	-	644
At 31st December 2020	9,822	72,360	82,182
DEPRECIATION			
At 1st January 2020	8,627	65,750	74,377
Charge for year	543	2,079	2,622
At 31st December 2020	9,170	67,829	76,999
NET BOOK VALUE			
At 31st December 2020	652	4,531	5,183
At 31st December 2019	551	6,610	7,161

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st January 2020	50,598
Additions	224
Revaluations	(1,147)
At 31st December 2020	49,675
NET BOOK VALUE	
At 31st December 2020	49,675
At 31st December 2019	50,598

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

7. FIXED ASSET INVESTMENTS - continued

There were no investment assets outside the UK.

8. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	4,557	2,548
	<u>4,557</u>	<u>2,548</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	98	118
Prepayments	43,880	13,280
	<u>43,978</u>	<u>13,398</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Bank loans and overdrafts (see note 11)	4,338	827
Other creditors	14,451	5,564
	<u>18,789</u>	<u>6,391</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31/12/20	31/12/19
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	4,338	827
	<u>4,338</u>	<u>827</u>

12. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General unrestricted income fund	365,924	18,622	384,546
County Office	25,479	-	25,479
Egerton Hall	13,588	28	13,616
Water	24,464	(3,505)	20,959
	<u>429,455</u>	<u>15,145</u>	<u>444,600</u>
TOTAL FUNDS	<u>429,455</u>	<u>15,145</u>	<u>444,600</u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	52,472	(32,703)	(1,147)	18,622
Egerton Hall	28	-	-	28
Water	11	(3,516)	-	(3,505)
	<u>52,511</u>	<u>(36,219)</u>	<u>(1,147)</u>	<u>15,145</u>
TOTAL FUNDS	<u><u>52,511</u></u>	<u><u>(36,219)</u></u>	<u><u>(1,147)</u></u>	<u><u>15,145</u></u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General unrestricted income fund	337,127	28,797	365,924
County Office	25,479	-	25,479
Egerton Hall	18,769	(5,181)	13,588
Water	24,309	155	24,464
	<u>405,684</u>	<u>23,771</u>	<u>429,455</u>
TOTAL FUNDS	<u><u>405,684</u></u>	<u><u>23,771</u></u>	<u><u>429,455</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	69,071	(41,216)	942	28,797
Egerton Hall	319	(5,500)	-	(5,181)
Water	9,443	(9,288)	-	155
	<u>78,833</u>	<u>(56,004)</u>	<u>942</u>	<u>23,771</u>
TOTAL FUNDS	<u><u>78,833</u></u>	<u><u>(56,004)</u></u>	<u><u>942</u></u>	<u><u>23,771</u></u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

12. MOVEMENT IN FUNDS - continued

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General unrestricted income fund	337,127	47,419	384,546
County Office	25,479	-	25,479
Egerton Hall	18,769	(5,153)	13,616
Water	24,309	(3,350)	20,959
	<u>405,684</u>	<u>38,916</u>	<u>444,600</u>
TOTAL FUNDS	<u>405,684</u>	<u>38,916</u>	<u>444,600</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	121,543	(73,919)	(205)	47,419
Egerton Hall	347	(5,500)	-	(5,153)
Water	9,454	(12,804)	-	(3,350)
	<u>131,344</u>	<u>(92,223)</u>	<u>(205)</u>	<u>38,916</u>
TOTAL FUNDS	<u>131,344</u>	<u>(92,223)</u>	<u>(205)</u>	<u>38,916</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

14. COVID 19 TRANSACTIONS

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review of the business as discussed below:

Deferred income and costs:

Included in debtors is £41,360 of deferred costs and in creditors £13,370 of deferred income which relates to planned trips which were due to take place in 2020. These trips may take place in 2021 or may be cancelled.

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31/12/20 £	31/12/19 £
VOLUNTARY INCOME		
Donations and legacies		
Donations - County	303	108
Other trading activities		
Subscriptions	42,525	44,854
Investment income		
Deposit account interest	3,382	2,577
Charitable activities		
Primary purpose charitable act	2,289	26,028
Sale of badges	3,891	4,127
Egerton Hall fees	-	50
Grants	121	1,089
	6,301	31,294
Total incoming resources	52,511	78,833
 EXPENDITURE		
Other trading activities		
Opening stock	2,548	3,669
Purchases of badges	1,265	90
Closing stock	(4,557)	(2,548)
	(744)	1,211
 Charitable activities		
Insurance	2,149	816
General Administration	791	2,817
Charitable activities	23,112	31,466
Subscriptions to region	1,700	1,880
Senior section	3	55
Grants	-	454
	27,755	37,488
 Support costs		
Management		
Telephone	-	71
Postage and stationery	1,002	205
Advertising	59	454
General Expenses	2,622	6,766
Repairs and renewals	-	889
Carried forward	3,683	8,385

This page does not form part of the statutory financial statements

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31/12/20	31/12/19
	£	£
Management		
Brought forward	3,683	8,385
Water	-	77
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	3,683	8,462
 Information technology		
Website	1,823	1,674
 Other		
Plant and machinery	543	686
Fixtures and fittings	2,079	2,029
Loss on sale of tangible fixed assets	-	3,554
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	2,622	6,269
 Governance costs		
Accountancy	1,080	900
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total resources expended	36,219	56,004
 Net income	 16,292	 22,829
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>