

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

England & Wales · Charity number 521654

## Details

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<b>Other names</b>	NORTH WEST REGION OF ENGLAND GIRL GUIDES ASSOCIATION, THE GIRL GUIDES ASSOCIATION NORTH WEST ENGLAND, GIRLGUIDING-NORTH WEST ENGLAND
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1971-03-17
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Website</b>	<a href="http://www.girlguidingnwe.org.uk">www.girlguidingnwe.org.uk</a>

## Activities

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**Objects:** UNIT OF THE GIRL GUIDES ASSOCIATION

**Activities:** Girlguiding North West England enables girls and young women to develop their potential through supporting and valuing its leaders. Our vision is to widen and increase our membership to enable all girls and young women to have the opportunity to develop their potential through guiding.

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** PRESTON
- Isle Of Man
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,033,093	£913,669	£1,416,708	15
2023-12-31	£705,136	£805,774	£1,503,438	13
2022-12-31	£628,701	£582,464	£1,407,397	10
2021-12-31	£529,836	£562,490	£1,361,160	11
2020-12-31	£597,246	£596,950	£1,393,814	11

## Trustees

Name	Role	Appointed
<b>Rona Rommel</b>	Chair	2020-02-01
Anamika Paul		2024-08-11
Angela York		2025-10-21
Emily Porter		2024-08-01
Geoff Abram		2024-08-12
Jill White		2026-04-16
Sally Tolley		2024-06-01
Shree Patel		2024-08-01
Tracey Johnson		2021-02-01

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

England & Wales - Charity number 521654

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# Accounts

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**Girlguiding**  
North West England



# 2024 Trustees Report

Girlguiding North West England

TRUSTEES REPORT AND ACCOUNTS  
THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
FOR THE YEAR ENDED 31 DECEMBER 2024  
REGISTERED CHARITY NUMBER 521654

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# Charity Details

**Charity Name** The Guide Association North West England

**Trading Name** Girlguiding North West England

## Trustees

Julie Walton (outgoing chair)	End of appointment 16 March 2024
Kathryn Qattan	End of appointment 16 March 2024
Emma Dixon	End of appointment 16 March 2024
Rona Rommel (chair)	
Jennifer Long	Appointed 1 Jan 2024 – End of appointment 2 May 2025
Tracey Johnson	
Jennifer Anne Chapman-Brown	Appointed 1 January 2024
Nicola Robinson	
Laura Pye	Appointed 19 August 2024
Geoff Abram	Appointed 12 August 2024
Anamika Paul	Appointed 11 August 2024
Shree Patel	Appointed 1 August 2024
Emily Porter	Appointed 1 August 2024
Sally Tolley	Appointed 1 June 2024
Gillian Clarkson	End of appointment 1 July 2024
Rose Bode	End of appointment 1 July 2024
Laura Keller	End of appointment 1 July 2024
Elaine Disley	End of appointment 1 July 2024
Su Simpson	End of appointment 1 July 2024
Patricia Beesley	End of appointment 1 July 2024
Greer McDonald	End of appointment 1 January 2024
Sharon Weaver	End of appointment 1 July 2024
Linda Pearson	End of appointment 1 July 2024
Sarah Beale	End of appointment 1 July 2024
Ann-Marie Steel	End of appointment 1 July 2024
Nicola Barker	End of appointment 1 July 2024
Jacqueline Ramsden	End of appointment 1 July 2024

**Executive Manager/Administrator** Kelly Hunter

**Headquarters** Girlguiding North West England  
Guiding Road, Preston PR2 5PD

**Charity Number** 521654

**Statutory Auditor** BK Plus Audit Limited, Sterling House, 501 Middleton Road  
Chadderton, Oldham OL9 9LY

# Annual Report for the Year Ended 31 December 2024

*Girlguiding North West England*

## **Governing Document**

The charity operates under the Girl Guides Association Royal Charter of 1922, adhering to the guidelines and policies established by the Girl Guides Association. In 2024, the charity undertook significant governance reforms to align with best practices and the Charity Governance Code. This included transitioning to a smaller, more diverse board of trustees, bringing together individuals with a complementary mix of skills and expertise to better support the charity's work.

## **Management of Affairs**

The charity is governed and regulated by a Board of Trustees, led by the Region Chief Commissioner, who serves as Chair. The Board comprises two County Commissioner representatives, the Region Chair of Finance, four member representatives, and three external non-member trustees.

Trustees are appointed in accordance with the policies of the Guide Association. Selections are based on a skills analysis conducted by the Chief Commissioner and the Executive Manager to ensure the board has the expertise required to govern effectively.

## **Recruitment, Appointment, Induction & Training of Trustees**

New trustees undergo a comprehensive induction process, supported by both formal and informal training tailored to their specific needs. This year, several trustees concluded their terms as part of the governance restructuring.

Girlguiding North West England (GGNWE) is one of nine countries/regions within the Girl Guides Association. In addition to the Isle of Man (a Crown Dependency), the region assumed responsibility for operations in the British Overseas Territories (GGBOTs) during the year. The charity continues to operate in accordance with policies established by the wider Guide Association. A full list of officers who served during the year can be found on page 1.

## **Staff Management**

While Girlguiding North West England is a volunteer-led charity, day-to-day operations are managed by a professional staff team of 14 employees. This includes county coordinators, three of whom are funded by individual counties but remain employed at the regional level. The trustees have identified two key management roles within the charity: the Executive Manager and the Head of Operations, both of which are essential to ensuring the effective functioning of the region.

## **Risk Management**

The Board of Trustees maintains a proactive approach to risk management, with key risks documented in a comprehensive risk register. Each area of work is responsible for assessing and managing its own risks, overseen by a Risk Committee. The risk register is reviewed regularly by relevant boards and annually by the trustees to ensure risks are mitigated effectively through established policies, systems, and processes.

## Staff Salaries & Benefits

The charity does not currently adhere to a set salary scale but has previously used the National Joint Council (NJC) Salary Scale as a benchmark for determining salaries. An annual cost-of-living adjustment has not been approved for 2024 but will be reviewed in early 2025 to ensure staff remuneration remains competitive and fair.

## Conclusion

2024 has been a year of significant governance changes and continued growth for Girlguiding North West England. Despite these transitions, the charity has remained steadfast in its commitment to supporting the guiding community and enhancing governance structures. Trustees and staff continue to work collaboratively to uphold the charity's mission, and we look forward to further progress and success in the coming year. There is additional work to take place in 2025 in establishing strategic boards to help support trustees.

## Objects

To advance the objects of the Girl Guides Association, focusing on the growth, empowerment, and development of girls and young women.

## Aims

Girlguiding North West England is dedicated to empowering girls and young women to reach their full potential by providing support, guidance, and recognition to its valued leaders.

## Main Objectives

The primary objectives of Girlguiding North West England are to:

- Train and support adult leaders in delivering the organisation's aims.
- Facilitate activities for both adults and girls at the local level through the provision of grants for uniforms and international trips, opportunities for networking, and large-scale training and events.

## Strategies for Achieving Objectives

Building on the Guide Association Strategy

<https://www.girlguiding.org.uk/about-us/girlguidings-strategy/> – the focus has been the delivery of core strategic priorities:

- **Enhancing the Girl Experience:** Providing meaningful, enriching opportunities for girls and young women.
- **Rewarding and Flexible Volunteering:** Creating adaptable roles to attract and retain volunteers.
- **Inclusive and Impactful:** Ensuring all activities and opportunities are accessible to everyone.
- **Achieving Sustainability and Efficiency:** Establishing a sustainable organisation for the future.

The revised governance structure has facilitated the establishment of an operations board and specialised subgroups focussing on the priorities above, fostering greater collaboration between volunteers and staff. This ensures the effective planning and cohesive implementation of the charity's operational objectives.

The trustees have reviewed and implemented strategies in line with the Charity Commission's guidance on public benefit. They believe the charity's activities positively impact the public by fostering personal development, well-being, and leadership skills in girls, young women, and adults, thereby advancing the aims of the association.

# Region activity 2024

## Flexible and Rewarding Volunteering

YOUNGMINDS

### Young Minds Training

A strategic priority for 2024 has been supporting leaders to feel more confident in speaking to children and young people about their mental health. We partnered with YoungMinds to deliver a webinar called “**Understanding children and young people’s mental health**” which provided a one-hour introduction to understanding children and young people’s mental health and exploring the importance of relationships in developing protective factors that promote positive mental health.

- Between September – December 2024, we made **1600** places available, took **687** bookings across **four** webinars (bookings open to out of region) – 43% places filled.
- Of the Sept-Nov sessions, 10% of GGNWE units had at least one leader or leader in training book a place.

### A Safe Space

A safe space training ensures our leaders understand their safeguarding responsibilities and measures needed to keep members safe.

#### A SAFE SPACE TRAINING

Ensuring girls have a safe space to have fun, learn and grow



#### A safe space level 3

- 10 sessions delivered by four trainers
- 179 members trained and 41 no shows (81% attendance rate)
- 220 places on offer

#### A safe space level 4

- 10 sessions delivered
- Four trainers involved
- 204 members trained with 16 no shows (93% attendance rate)
- 220 places on offer



### Learning Development Programme

The learning development programme ensures volunteers are trained to a standard to effectively have responsibility to run a unit.

- Sessions delivered – 29
- Celebrate every member – 6
- Doing Our Best – 4
- Effective Communication – 7
- Managing Unit Accounts – 5
- Risky Business – 7
- Total number of members trained – 582
- Total number of no shows – 187
- Total number of places on offer – 769
- 76% attendance rate

## Peer Education

Peer Educators are 14–25 year olds who help Brownies, Guides, and Rangers explore important topics by using their own experience to bring the subjects to life. Peer Education works because girls are eager to listen to peers who share similar life experiences.

2024 has seen a re-vamp of the Peer Education offer across Girlguiding North West England. This included:

- Three training weekends across the region, introducing three topics to the region (Breaking Free, Think Resilient, Safe the World)
- 26 Peer Educators in the region (increase from two at end of 2023 - see page 2)
- Peer Educators in GGNWE have recorded delivering 19 sessions in 2024
- 390 young members have had a Peer Education activity recorded

## 1st Response

1st Response is Girlguiding's own first aid course. It covers everything members need to know to provide first aid in emergencies – in or outside of your unit meeting place. It was created specifically for members of Girlguiding and The Scout Association.

- 225 external first aid certificates verified and added to GO (not including those backdated to 2023)
- 410 first response courses added to GO



We help all girls  
know they can  
do anything

  
Girlguiding  
North West England

[girlguidingnwe.org](http://girlguidingnwe.org)



## Young Leader Development Programme

In June 2024, the new Young Leader Development Programme was launched. The young leader development programme (YLDP) is the main offer for young leaders, designed for and by young leaders. The programme is designed to equip young leaders with key leadership skills throughout their time in the role in a fun and flexible way. Our trainer team have worked hard to put together content and in the last two quarters of 2024 we have delivered:

- **Two** YLDP training days
- **Four** modules covered across the two days
- Provided access to **69** places available with **52** members trained

## Trainer Qualification (TQ)

The trainer development programme (TDP) helps members learn how to pass on their skills and knowledge to other members as trainers. It's flexible and practically assessed.

- Three trainers trained to deliver RSPB (Royal Society for the Protection of Birds): Running Outdoor Nature sessions
- 41 trainers have completed the new annual reflection survey (replacing the three yearly renewal)
- Nine prospective trainers finished their TQ and became trainers this year

## Property Conference

In November 2024 we held a Property Conference to support those across the region with responsibility for Girlguiding property. The day covered Health and Safety, insurance, legalities and sustainability.

**56** members were booked on to the day and the feedback was overwhelmingly positive, with members finding the content valuable and supportive.

## Property Conference

Topics include:

- ✓ Health and Safety
- ✓ Insurance
- ✓ Legal
- ✓ Sustainability

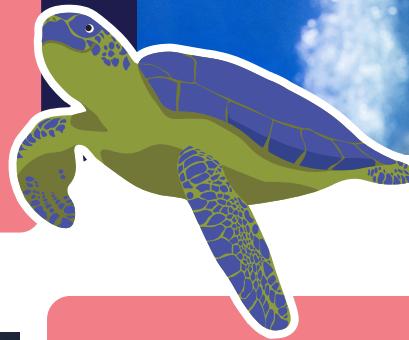
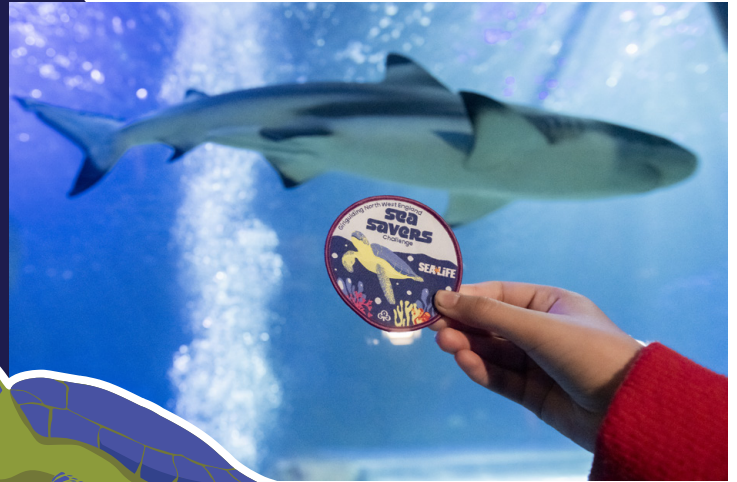


# Unrivalled Girl Led Experience

It has been another busy year, providing excellent opportunities to girls across the region to enhance their Girlguiding experiences.

## Challenge Badges

In April we launched a marine conservation challenge pack in partnership with SeaLife Blackpool. We know that conservation is important to our young members and this challenge pack is an opportunity for them to understand and learn about marine life, conservation and our role within this. **Sea Savers** is for all sections and **4,726** have taken part in 2024.



In May 2024, we rolled out a collaboration with Royal National Lifeboat Institution (RNLI) with a water safety challenge pack, **Mayday Mayday!**

This also provided an opportunity for three units (one Rainbow and two Brownie units) to take part in an evening hosted by RNLI at Salford Quays as part of their 200th Anniversary. So far **796** members have taken part in this challenge pack since its launch.



Our final challenge pack of 2024 was **Legacy Explorers**. This is a challenge looking at the heritage of Girlguiding North West England and was produced in partnership with Historic England. In its first week, **1000** badges were given away as part of an investment by Historic England.



## Events

### Adventures by the Sea

To celebrate International Day of the Girl 2024, we hosted Adventure By The Sea in Southport. This was a day to showcase that girls can do anything and provide an opportunity for young members across all sections to try new activities. Over the course of this one day takeover of Southport, members took part in archaeology, dancing, circus skills, football with Everton in the Community, tent building with Go Outdoors, silent disco and a range of other sports and crafts.

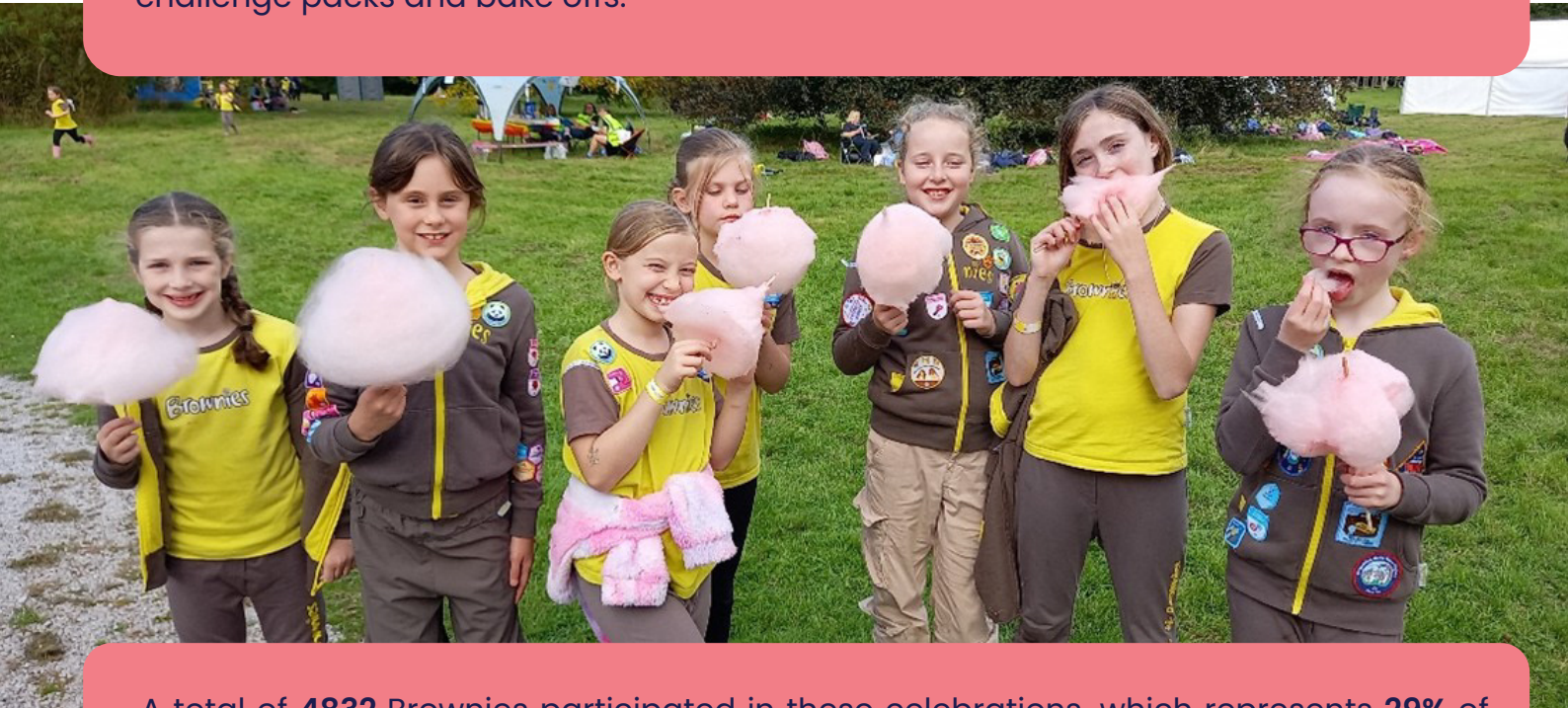
Overall:

991 Young members attended, joined by 291 leaders attended as the result of 99 bookings (mixture of divisions, districts and units) and 11 out of 18 of the regions counties were present at the event.



## 110 Brownie Birthday Events

2024 was the 110th anniversary of the Brownies section and to celebrate, Girlguiding North West England provided counties with a grant to support them to host a range of events. These events ranged from carnivals, wildlife park and theme park take overs, to challenge packs and bake offs.



A total of **4832** Brownies participated in these celebrations, which represents **29%** of the Brownies across the Girlguiding North West England region. This participation rate reflects the widespread enthusiasm and engagement with the 110th birthday events.

### Duke of Edinburgh Award (1 January 2024 – 9 December 2024)

This year Girlguiding North West England have achieved the following in the Duke of Edinburgh Awards:

Bronze – 29 Awards

Silver – 21 Awards

Gold – 30 Awards (double the amount of Awards in this period compared to last year)

### Queen's Guide (1 January 2024 – 9 December 2024)

The Queen's Guide award is the highest award you can work towards in guiding. It is open to members aged 16 to 30. In 2024, **six** Queen's Guide Awards were completed. Future plans include information sessions to support those interested in beginning their Queen's Guide Award.



## International trips

2024 was another successful year for international trips for members from across the region.

We had trips to the USA, Cambodia, Roverway in Norway and Interrailing throughout Europe. In total **70** young members and **14** leaders enjoyed international adventures. The region international team also supported two adult trips to Peru and New York, enjoyed by **51** adults from North West England.

To support further county and region trips, **57** members completed their Going Away With scheme in 2024.



## Thanks and Recognition

Taking opportunities to recognise the contribution that volunteers make to Girlguiding North West England continues to be imperative. We have hosted two face to face events this year one afternoon for adults, and a sleepover for some of our Young Leaders. In total 38 members joined us for a thank you celebration event.



## Awards

In 2024, we have worked hard to promote nominations for all region and Girlguiding awards.

There have been **seven** Region Chief Commissioner awards, **three** Region Presidents awards and at a national level, **three** Laurel awards.



Department for  
Digital, Culture  
Media & Sport

## DCMS Waiting List Funded Project

We are entering the final quarter of the DCMS funded project. In 2024 we have funded the opening of **14** units, bringing the project total to **27**. We have **158** new volunteers supporting these units. Overall this project has increased capacity in existing units by **458** spaces.

## Competitions

Following on from the success of the competitions we held in 2023, we created a variety of competitions for members to get involved with across the region.

**Thank You Card**– 468 entries across all sections with 2 winners from each. The winners of the competition were:

Esme – 1st Lostock Hall Rainbows & Isla  
– 1st Walmersley District Rainbows

Katherine – 7th Appleton (Hill Cliffe)  
Brownies & Bella – 3rd Langho Brownies

Millie – 1st Huntington Guides & Bella –  
3rd Parbold Dalton Guides

Maya – 1st Ormskirk Rangers & Olivia –  
1st Parbold and Dalton Rangers



As part of our **Earth Day** competition, we encouraged units to invest in the planet and collect recycling to create something new, for example, making bags out of old clothes or building the Eiffel Tower out of bottles.

37 units entered and the winners of the competition were 1st Green Lane Rainbows, Brigham Brownies and 3rd Parbold & Dalton Guides. You can see their winning entries [here](#).



## Leader Competitions

We ran two competitions for leaders in 2024. One to create their own badge and the other for a Hike and Chips. Overall, there were 23 entries.

The winners of the leader competition were Helen Hughes from 4th Parbold and Dalton Brownies for Hike and Chips and Charlotte 19th Wigan Town Guides and Rangers for the create your own.





## Pride

We planned on attending two Pride events in 2024; however, Blackpool Pride did not reach enough member sign-ups, so we attended Manchester Pride on Saturday 24 August 2024.

94 people signed up to attend. We walked the Manchester Pride Parade with **80** members from across the region. Following this event, we tracked volunteer enquiries for a week, and we had **30** new enquiries.

We have also launched a new range of region Pride merchandise, available to purchase through our shop.



Pride flag collection

## Universities and Freshers / Volunteer Fairs

In 2024, overall, we have attended seven fresher or volunteer fairs. Winstanley College, Lancaster University, Chester University, Liverpool John Moores University, University of Manchester, Liverpool Hope University, and Bolton Town Hall. The effectiveness of attending these events has been varied. However there have been volunteer sign ups in these areas in the week following our attendance at these events.



## Region Communication

### Newsletter

Our region newsletter is sent to just over 7000 people but on average is only opened by half of recipients. We have been working hard to find new ways to make our newsletter more engaging.

### Social media

Girlguiding North West England has the following number of followers:

- Facebook – 10686
- X – 5503
- Instagram – 2674
- TikTok – 909
- LinkedIn – 418

Engagement with Tik Tok is becoming increasingly popular.

## Manchester United Women

In the spring of 2024 we worked with Manchester United Women to help get more girls into sport. We encouraged our members to attend two discounted matches and support women in football. It wasn't about supporting a team but it provided an opportunity to showcase girls and women in sport to encourage our younger members to get active.

At one of the matches, Manchester United Women marketing team created a video on Instagram, asking members of the public which player was a member of Girlguiding. You can see this [here](#).

We were also invited to bring two Rangers to meet Katie Zelem (a Girlguiding National Ambassador), and Manchester United Woman ran a social media piece on this [too](#).



## Membership Survey

The survey was distributed to all members on the 28 February 2024 (approximately 8,100 volunteers). We received 871 responses, meaning that there is a 10.8% response rate to the survey. 17 counties were represented in the survey.

## Support & Services

Members were mostly satisfied with the current support and services in the region, or did not find them applicable. This includes satisfaction with safeguarding, region communications, region challenge packs and region trainings.

Popular requests for future trainings included commissioner training, mental health training and social media training. During this year, we have held a commissioner support day (fully booked), several understanding young people's mental health courses, and a branding training session.

Additional comments presented that members are happy with the current support they're receiving, yet there is some confusion on the role of region and county, and who members need to contact for what.

## Experience & Belonging:

This section asked how satisfied members were with a range of statements regarding their experience with Girlguiding North West England.

- 91% of respondents agreed that Girlguiding North West England is inclusive
- 91% of respondents agreed that Girlguiding North West England embraces difference
- 92% of respondents feel like Girlguiding is a place they can be themselves





In June 2024 we held our first fundraising Skydive. Twelve members and staff from across the region took part and fundraised £3500.

We have launched a new income generation initiative, maximising our volunteers and the space that we have available at the region office. **Fun Days** are for Girlguiding North West England young members. We held five days in the summer holidays, a Halloween special and a Christmas fun day. In total we have had **94** young members take part and have made **£2900.14** profit across seven days.

## Sustainability

As part of our ongoing commitment to sustainability and environmentally friendly initiatives around the region headquarters, we have implemented the following:

- compost bin
- water butt
- switch to environmentally friendly office supplies
- removal of single use items
- encouraging car sharing with members attending events and promoting use of public transport



## Region Merchandise

It has been a wonderful year for region merchandise and badges.

We have launched a range of Girlguiding North West England branded clothing and accessories, including t-shirts, hoodies and bucket hats.

In addition, a range of new badges for leaders, environment, Pride, Our Region Rocks, Hike and Chips as well as two badges dedicated to supporting Girlguiding British Overseas Territories.



# Financial Overview and Governance

## Net Incoming Resources

The charity reported net incoming resources for the year of £1,033,093 (2023: £877,951) net outgoing resources), as detailed in the Statement of Financial Activities on page 23.

## Funding Sources

The primary source of funding for the charity continues to be members' subscriptions, amounting to £379,764 in 2024 (2023: £357,145). The most significant areas of expenditure include staff salaries, the delivery of programmes and activities, and the training of adult volunteers.

## Reserves Policy

As of 31 December 2024, the charity held total reserves of £1,416,708 (2023: £1,503,438)

- Restricted Reserves: £32,790 (2023: £49,096) held for specific purposes as outlined on page 41.
- Designated Reserves: £39,063 (2023: £28,915) allocated for particular projects or initiatives (details on page 44).
- Fixed Asset Reserves: £803,367 (2023: £793,957) representing the net book value of tangible fixed assets, including land and buildings.
- Unrestricted Reserves: £541,488 (2023: £631,470) available for use at the discretion of the trustees to further the charity's objectives.

## Free Reserves

Free reserves, defined as unrestricted funds less designated reserves and tangible fixed assets, represent the charity's working capital. At 31 December 2024, free reserves stood at the equivalent of 11 months' operating costs, falling just short of the trustees' target of 12 months. The trustees have reviewed the financial needs and challenges facing the charity and anticipate utilising these additional reserves in 2025 to support ongoing building repair and maintenance, IT support review and modernisation, as well as implementing a staff remuneration review.

## Principal Risks and Uncertainties

The trustees have identified key risks, including:

- **Growth:** Potential slow growth in membership numbers and subscription income (particularly adult volunteers).
- **Staff Recruitment:** Challenges in the recruitment market, with several key staff vacancies that may be difficult to fill.
- **Governance Structures:** Oversight and support for the governance frameworks of counties, divisions, and districts, ensuring alignment with organisational policies and best practices.
- **Financial Oversight:** Providing financial guidance and support to all levels within the regional structure to promote fiscal responsibility and sustainability.
- **Compliance and Volunteer Training:** Ensuring adherence to training and qualification requirements for volunteers, particularly in areas related to residential events and activities involving taking girls away, to uphold safety and regulatory standards.

## Fundraising Activities

The charity does not engage in public fundraising activities beyond charitable trading and does not use external fundraisers.

## Looking Ahead: Key Plans for 2025

Following a year of leadership transition, 2025 will focus on building stability and driving growth across the organisation. The key priorities include:

- **Delivering Memorable Experiences:** Organising a range of exciting events and international opportunities to inspire and engage members.
- **Growing Membership:** Implementing strategies to attract new members and retain existing ones, ensuring sustained growth across all levels.
- **Staff Remuneration Review:** Evaluating staff remuneration to ensure fairness, competitiveness, and alignment with organisational goals.
- **Strengthening Governance:** Providing targeted support to counties, divisions, and districts to enhance their governance structures and practices.
- **Financial Oversight:** Establishing measures to ensure robust financial oversight at all levels of Guiding, promoting transparency and accountability.
- **Enhancing Compliance and Training:** Strengthening compliance processes and delivering comprehensive training for volunteers, particularly to support safe and effective residential activities and trips.

These initiatives aim to foster a stronger, more sustainable organisation that continues to empower girls and young women while supporting its dedicated volunteers and leaders.

The trustees and staff remain committed to advancing the charity's mission and ensuring continued support for girls, young women, and volunteers across Girlguiding North West England.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 year.

In preparing these financial statements, 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

By order of the Board of Trustees



.....  
Rona Rommel

Date: ..1 September 2025.....

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

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### Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

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### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

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**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Christopher Hession C.A. (Senior Statutory Auditor)**

For and on behalf of BK Plus Audit Limited, Statutory Auditor  
Chartered Certified  
Sterling House  
501 Middleton Road  
Chadderton  
Oldham  
Lancashire  
OL9 9LY  
Date: 1st September 2025

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Current financial year		Unrestricted funds	Restricted funds	Total	Total
	Notes	2024	2024	2024	2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	4	2,604	-	2,604	1,904
Charitable activities	5	682,869	189,848	872,717	747,273
Other trading activities	6	148,396	-	148,396	122,625
Investments	7	9,376	-	9,376	6,149
<b>Total income</b>		<b>843,245</b>	<b>189,848</b>	<b>1,033,093</b>	<b>877,951</b>
<b>Expenditure on:</b>					
Other trading activities	8	131,807	-	131,807	119,448
Charitable activities	9	781,862	206,154	988,016	814,427
Total expenditure		913,669	206,154	1,119,823	933,875
<b>Net expenditure</b>		<b>(70,424)</b>	<b>(16,306)</b>	<b>(86,730)</b>	<b>(55,924)</b>
<b>Net movement in funds</b>	<b>13</b>	<b>(70,424)</b>	<b>(16,306)</b>	<b>(86,730)</b>	<b>(55,924)</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2024		1,454,342	49,096	1,503,438	1,407,397
<b>Fund balances at 31 December 2024</b>		<b>1,383,918</b>	<b>32,790</b>	<b>1,416,708</b>	<b>1,503,438</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>				
Donations and legacies	4	1,904	-	1,904
Charitable activities	5	574,458	172,815	747,273
Other trading activities	6	122,625	-	122,625
Investments	7	6,149	-	6,149
Total income		705,136	172,815	877,951
<b>Expenditure on:</b>				
Other trading activities	8	119,448	-	119,448
Charitable activities	9	686,326	128,101	814,427
<b>Total expenditure</b>		805,774	128,101	933,875
<b>Net income/(expenditure)</b>		(100,638)	44,714	(55,924)
Transfers between funds		(2,298)	2,298	-
<b>Net movement in funds</b>	13	(102,936)	47,012	(55,924)
<b>Reconciliation of funds:</b>				
Fund balances at 1 January 2023				
As originally reported		1,405,313	2,084	1,407,397
Prior year adjustment		151,965	-	151,965
As restated		1,557,278	2,084	1,559,362
<b>Fund balances at 31 December 2023</b>		1,454,342	49,096	1,503,438

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	18		7,688		12,728
Tangible assets	19		803,517		794,307
			<u>811,205</u>		<u>807,035</u>
<b>Current assets</b>					
Stocks	20	45,618		36,706	
Debtors	21	86,578		88,986	
Cash at bank and in hand		594,591		759,307	
			<u>726,787</u>		<u>884,999</u>
<b>Creditors: amounts falling due within one year</b>	22	(121,284)		(188,596)	
<b>Net current assets</b>			<u>605,503</u>		<u>696,403</u>
<b>Total assets less current liabilities</b>			<u>1,416,708</u>		<u>1,503,438</u>
<b>The funds of the charity</b>					
Restricted income funds	25		32,790		49,096
Unrestricted funds	26		1,383,918		1,454,342
			<u>1,416,708</u>		<u>1,503,438</u>

The financial statements were approved by the trustees on ....1 September 2025.....



Rona Rommel

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	29		(152,256)		13,662
<b>Investing activities</b>					
Purchase of intangible assets		-		(15,120)	
Purchase of tangible fixed assets		(21,836)		(5,828)	
Investment income received		9,376		6,149	
<b>Net cash used in investing activities</b>			(12,460)		(14,799)
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(164,716)		(1,137)
Cash and cash equivalents at beginning of year			759,307		760,444
<b>Cash and cash equivalents at end of year</b>			594,591		759,307

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

## GIRLGUIDING NORTH WEST

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

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## 1 Accounting policies

### Charity information

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

### 1.1 Accounting convention

The financial statements have been prepared in accordance the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The costs of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**(Continued)**

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

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

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	33.33% straight line
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**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies** **(Continued)**

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Office and kitchen equipment	25% on written down value
Computer equipment	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

No depreciation has been recognised in respect of leasehold as in the opinion of the Trustees the cost is its residual value.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.12 Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**3 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Critical judgements**

**Depreciation**

Estimating the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

**4 Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations	2,604	1,904
	<u>          </u>	<u>          </u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 Income from charitable activities**

	Operational support	Girl Experience	Growth, Retention & Engagement	Projects	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Members' subscriptions	379,764	-	-	-	379,764
Events	-	3,418	7,343	-	10,761
International trips	-	207,646	66,656	-	274,302
Other funding income	51,744	-	-	156,146	207,890
	<u>431,508</u>	<u>211,064</u>	<u>73,999</u>	<u>156,146</u>	<u>872,717</u>

**Analysis by fund**

Unrestricted funds - general	383,623	211,064	66,656	21,526	682,869
Restricted funds	47,885	-	7,343	134,620	189,848
	<u>431,508</u>	<u>211,064</u>	<u>73,999</u>	<u>156,146</u>	<u>872,717</u>

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
Members' subscriptions	357,145	-	-	-	-	357,145
Events	-	16,257	7,632	-	-	23,889
International trips	-	37,941	113,122	-	-	151,063
Grant funding	40,000	-	47,100	1,319	-	88,419
Other funding income	57,620	-	240	-	68,897	126,757
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>

**Analysis by fund**

Unrestricted funds - general	359,798	54,198	160,462	-	-	574,458
Restricted funds	94,967	-	7,632	1,319	68,897	172,815
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Non-charitable trading activities	24,925	18,033
Fundraising events	8,205	-
Shop income	115,266	104,592
	<u>          </u>	<u>          </u>
Other trading activities	148,396	122,625
	<u>          </u>	<u>          </u>

**7 Income from investments**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	9,376	6,149
	<u>          </u>	<u>          </u>

**8 Expenditure on raising funds**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Fundraising and publicity</b>		
Other fundraising costs	2,509	-
Staff costs	2,856	-
	<u>          </u>	<u>          </u>
	5,365	-
	<u>          </u>	<u>          </u>
<b>Trading costs</b>		
Operating charity shops	107,713	100,331
Other trading activities	4,118	3,842
Staff costs	14,611	15,275
	<u>          </u>	<u>          </u>
	126,442	119,448
	<u>          </u>	<u>          </u>
Total costs	131,807	119,448
	<u>          </u>	<u>          </u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**  
**GIRLGUIDING NORTH WEST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 Expenditure on charitable activities**

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	52,016	-	-	-	61,430	113,446
Depreciation and impairment	200	-	-	-	-	200
Operation costs	982	8,482	6,728	3,005	653	19,850
Events	-	3,348	29,674	934	-	33,956
Trips	-	23,569	284,895	-	-	308,464
Training	-	-	9	5,105	-	5,114
Starting a New Unit	-	-	-	-	8,854	8,854
UYF DCMS new unit	-	-	-	-	12,951	12,951
UYF DCMS waiting list	7	-	-	-	18,186	18,193
Travel and meeting costs	-	272	-	2,249	-	2,521
Uniforms	-	-	-	49	4,360	4,409
	<u>53,205</u>	<u>35,671</u>	<u>321,306</u>	<u>11,342</u>	<u>106,434</u>	<u>527,958</u>
Grant funding of activities (see note 11)	40,340	-	250	-	-	40,590
<b>Share of support and governance costs (see note 12)</b>						
Support	14,336	100,452	200,157	15,565	64,754	395,264
Governance	8,564	-	15,640	-	-	24,204
	<u>116,445</u>	<u>136,123</u>	<u>537,353</u>	<u>26,907</u>	<u>171,188</u>	<u>988,016</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	23,730	136,123	530,348	26,907	64,754	781,862
Restricted funds	92,715	-	7,005	-	106,434	206,154
	<u>116,445</u>	<u>136,123</u>	<u>537,353</u>	<u>26,907</u>	<u>171,188</u>	<u>988,016</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 Expenditure on charitable activities (Continued)**

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	53,474	-	-	-	42,894	96,368
Depreciation and impairment	200	-	-	-	-	200
Operation costs	1,052	18,979	9,359	45,632	-	75,022
Events	-	5,417	39,527	181	-	45,125
Trips	-	69,429	132,091	-	-	201,520
Training	-	-	-	5,701	-	5,701
Starting a New Unit	-	-	-	-	3,265	3,265
UYF DCMS new unit	-	-	-	-	7,940	7,940
UYF DCMS waiting list	-	-	-	-	11,006	11,006
Travel and meeting costs	-	469	1,368	1,787	-	3,624
Uniforms	-	-	-	452	-	452
Electricity North West Partnership	-	-	-	-	556	556
	<u>54,726</u>	<u>94,294</u>	<u>182,345</u>	<u>53,753</u>	<u>65,661</u>	<u>450,779</u>
Grant funding of activities (see note 11)	833	-	27,752	-	-	28,585
<b>Share of support and governance costs (see note 12)</b>						
Support	11,212	78,562	156,539	50,643	12,173	309,129
Governance	15,506	-	10,428	-	-	25,934
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	27,607	172,856	370,613	103,077	12,173	686,326
Restricted funds	54,670	-	6,451	1,319	65,661	128,101
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>

**10 Description of charitable activities**

Operational support

Our team of county coordinators support counties with their delivery of events and training.

Girl Experience

Providing amazing opportunities to young members of Girlguiding North West England through events and trips.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**10 Description of charitable activities**

**(Continued)**

Growth, Retention & Engagement

Supporting the development of membership growth, retention and engagement through the provision of events, communications and media coverage.

Learning & Development

Adult members support and training activities (face to face and via the learning platform) to enable members to develop skills and to carry out their roles, this includes trainings (including mandatory trainings such as 1st Response and A Safe Space) as well as support for trainers and commissioners.

Projects

Working in partnership with organisations to provide challenge packs and competitions to engage our members.

**11 Grants payable**

	Operational support	Growth, Retention & Engagement	Total	Operational support	Growth, Retention & Engagement	Total
	2024	2024	2024	2023	2023	2024
	£	£	£	£	£	£
Grants to individuals	40,340	250	40,590	833	27,752	28,585
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Grants are provided to individual members towards the provision of uniform, funding for international trips, and to contribute towards training or travelling costs for regional events.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**12 Support costs allocated to activities**

	<b>2024</b>	<b>2023</b>
	£	£
Staff costs	299,921	217,957
Depreciation	17,466	11,610
Rates and water	5,617	5,708
Heat and light	10,791	8,560
Insurance	5,625	5,239
Telephone, postage, printing and stationery	12,547	11,510
Other premises costs	17,541	13,973
Miscellaneous expenses	1,848	1,258
IT costs	18,335	20,966
Travel and meeting costs	4,597	8,786
Training	976	3,562
Governance costs	24,204	25,934
	<u>419,468</u>	<u>335,063</u>
	<u><u>419,468</u></u>	<u><u>335,063</u></u>
<b>Analysed between:</b>		
Operational support	22,900	26,718
Girl Experience	100,452	78,562
Growth, Retention & Engagement	215,797	166,967
Learning & Development	15,565	50,643
Projects	64,754	12,173
	<u>419,468</u>	<u>335,063</u>
	<u><u>419,468</u></u>	<u><u>335,063</u></u>
	<b>2024</b>	<b>2023</b>
	£	£
<b>Governance costs comprise:</b>		
Audit fees	8,564	9,900
Governance costs	15,640	16,034
	<u>24,204</u>	<u>25,934</u>
	<u><u>24,204</u></u>	<u><u>25,934</u></u>

Support costs are allocated on the following basis: staff salaries on estimate of time spent; all other costs on basis of use of resources.

**13 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,564	9,900
Depreciation of owned tangible fixed assets	11,697	9,418
Loss on disposal of tangible fixed assets	929	-
Amortisation of intangible assets	5,040	2,392
	<u>26,230</u>	<u>21,710</u>
	<u><u>26,230</u></u>	<u><u>21,710</u></u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Auditor's remuneration**

Fees payable to the charity's auditor and associates:	<b>2024</b>	<b>2023</b>
	£	£
<b>For audit services</b>		
Audit of the financial statements of the charity	8,564	9,900
	<u>          </u>	<u>          </u>

**15 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £8,831.23 (2023: £5,345) were reimbursed to 10 (2023: 15) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2023: £nil) were reimbursed to 0 (2023: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

**16 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	Number	Number
Total staff	15	13
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	377,023	291,978
Social security costs	24,032	15,324
Other pension costs	29,779	22,298
	<u>          </u>	<u>          </u>
	430,834	329,600
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2024</b>	<b>2023</b>
	Number	Number
£60,001 to £70,000	1	-
	<u>          </u>	<u>          </u>

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to nil (2023: £3,363) and is allocated to unrestricted funds.

**Remuneration of key management personnel**

The key management personnel of the charity comprise the Executive Manager, the Head of Membership Growth and Development and the Finance Manager. The total employee benefits of the key management personnel were £138,530 (2023: £133,654).

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**17 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**18 Intangible fixed assets**

	Website development £
<b>Cost</b>	
At 1 January 2024 and 31 December 2024	28,374
<b>Amortisation and impairment</b>	
At 1 January 2024	15,646
Amortisation charged for the year	5,040
At 31 December 2024	20,686
<b>Carrying amount</b>	
At 31 December 2024	7,688
At 31 December 2023	12,728

**19 Tangible fixed assets**

	Leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2024	772,740	86,926	50,384	910,050
Additions	-	11,578	10,258	21,836
Disposals	-	-	(4,146)	(4,146)
At 31 December 2024	772,740	98,504	56,496	927,740
<b>Depreciation and impairment</b>				
At 1 January 2024	-	75,007	40,736	115,743
Depreciation charged in the year	-	4,008	7,689	11,697
Eliminated in respect of disposals	-	-	(3,217)	(3,217)
At 31 December 2024	-	79,015	45,208	124,223
<b>Carrying amount</b>				
At 31 December 2024	772,740	19,489	11,288	803,517
At 31 December 2023	772,740	11,919	9,648	794,307

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>20</b>	<b>Stocks</b>		<b>2024</b>	<b>2023</b>
			£	£
	Goods for resale		45,618	36,706
			<u>          </u>	<u>          </u>

<b>21</b>	<b>Debtors</b>		<b>2024</b>	<b>2023</b>
			£	£
	<b>Amounts falling due within one year:</b>			
	Trade debtors		30,989	29,517
	Other debtors		5,627	-
	Prepayments and accrued income		49,962	59,469
			<u>          </u>	<u>          </u>
			86,578	88,986
			<u>          </u>	<u>          </u>

<b>22</b>	<b>Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
			£	£
		<b>Notes</b>		
	Other taxation and social security		863	8,948
	Deferred income	<b>23</b>	96,247	132,791
	Trade creditors		15,874	26,107
	Other creditors		-	6,659
	Accruals		8,300	14,091
			<u>          </u>	<u>          </u>
			121,284	188,596
			<u>          </u>	<u>          </u>

<b>23</b>	<b>Deferred income</b>		<b>2024</b>	<b>2023</b>
			£	£
	Other deferred income		96,247	132,791
			<u>          </u>	<u>          </u>

Deferred income is included in the financial statements as follows:

		<b>2024</b>	<b>2023</b>
		£	£
	Deferred income is included within:		
	Current liabilities	96,247	132,791
		<u>          </u>	<u>          </u>

Movements in the year:

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>23</b>	<b>Deferred income</b>		<b>(Continued)</b>
	Deferred income at 1 January 2024	132,791	83,002
	Released from previous periods	(132,791)	(83,002)
	Resources deferred in the year	96,247	132,791
		<u>96,247</u>	<u>132,791</u>
	Deferred income at 31 December 2024	<u>96,247</u>	<u>132,791</u>

Other deferred income relates to monies received in advance for international trips yet to be provided.

<b>24</b>	<b>Retirement benefit schemes</b>		<b>2024</b>	<b>2023</b>
	<b>Defined contribution schemes</b>		<b>£</b>	<b>£</b>
	Charge to profit or loss in respect of defined contribution schemes		29,779	22,298
			<u>29,779</u>	<u>22,298</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**25 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
	-	2	-	-	2
County Coordinator Fund	350	45,647	(52,376)	-	(6,379)
Royal Lancashire Show	1,181	7,343	(7,005)	-	1,519
UYF DCMS waiting list project	3,060	84,652	(86,848)	-	864
Children in Need Fund	3,629	2,237	-	-	5,866
Cost of Living Fund	39,167	-	(40,340)	-	(1,173)
Electricity North West Partnership	1,532	19	(192)	-	1,359
Sea Life Partnership	177	-	(177)	-	-
Overseas Territories	-	49,948	(19,216)	-	30,732
	<u>49,096</u>	<u>189,848</u>	<u>(206,154)</u>	<u>-</u>	<u>32,790</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**25 Restricted funds**

**(Continued)**

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
County Coordinator computers	551	-	(201)	-	350
County Coordinator Fund	-	51,339	(53,637)	2,298	-
Starting a new unit grant (SNUG)	1,501	-	(1,501)	-	-
Buchanan Legacy	-	243	(243)	-	-
King George VI Fund	-	1,075	(1,075)	-	-
UYF DCMS new unit project	-	17,637	(17,637)	-	-
Sports Partnership fund	32	-	(32)	-	-
Cost of living fund	-	40,000	(833)	-	39,167
Royal Lancashire show	-	7,632	(6,451)	-	1,181
Children in Need fund	-	3,629	-	-	3,629
UYF DCMS waiting list project	-	47,848	(44,788)	-	3,060
Electricity North West Partnership	-	2,412	(880)	-	1,532
Sealife Partnership	-	1,000	(823)	-	177
	<u>2,084</u>	<u>172,815</u>	<u>(128,101)</u>	<u>2,298</u>	<u>49,096</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**25 Restricted funds**

**(Continued)**

*County Co-ordinator Funds and Computers*

Counties (Cheshire Border, Cheshire Forest, Manchester, Sefton, Lancashire South, Greater Manchester West, Isle of Man, Lancashire East, Wirral, Cumbria South, Lancashire South East and Guys Farm) have funded staff administrators who are employed through the Region Office.

*Royal Lancashire show*

These funds are managed regionally to enable the organisation and delivery of the 'Childrens Village' area at the Royal Lancashire show. This is coordinated each year by Girlguiding North West England volunteers.

*UYF DCMS waiting list project fund*

Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

*Children in Need*

Children in Need funding for 2022 was awarded to support members in 2023, The criteria in regard to this fund was rather general, but preferably to support positive stories. As a result, these funds were designated to fund transport grants, but can be redesignated into the general grant fund at any point.

*Cost of Living Fund*

A fund to support our members with any cost of living issue associated with being a member of Girlguiding North West England, this could cover membership fees, subscription costs, event/activity costs, meeting room rent or anything else to support members to join or remain part of the charity.

*Electricity North West Partnership*

Funding to help support 'Girl Power' challenge packs whilst promoting the benefits of ENWL's extra care register.

*Overseas Territories*

Girlguiding British Overseas Territories, like the counties that are part of the region, but for international units.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**26 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,357	-	(337)	-	1,020
Ranger and YL Bursary	2,798	-	-	-	2,798
Residential & Outdoor Bursary	5,299	-	-	-	5,299
Subscription Support Grant	16,664	-	(250)	-	16,414
International Trips Fund	-	8,850	(532)	-	8,318
Adventures in	-	12,676	(10,260)	-	2,416
General funds	1,425,426	821,719	(902,290)	-	1,344,855
	<u>1,454,342</u>	<u>843,245</u>	<u>(913,669)</u>	<u>-</u>	<u>1,383,918</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,599	-	(242)	-	1,357
Ranger and YL Bursary	2,798	-	-	-	2,798
Staff contingency	5,018	-	(5,018)	-	-
Targeted Financial Support	40,000	-	(40,000)	-	-
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Subscription support fund	17,063	-	(400)	-	16,663
General funds	1,482,703	705,136	(760,114)	(2,298)	1,425,427
	<u>1,557,278</u>	<u>705,136</u>	<u>(805,774)</u>	<u>(2,298)</u>	<u>1,454,342</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**26 Unrestricted funds**

**(Continued)**

*Inspire Bursary*

Grant available to support Inspire members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

*Marshall Trust*

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

*Ranger & Young Leader Bursary*

Grant available to support Rangers and Young Leaders towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

*Residential and Outdoor Bursary Fund*

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

*Subscription support fund*

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

*International Trips fund*

Used to help those that need support for raising money for international trips.

*Adventures in*

Grant from HQ to support Adventures in/International day of the girls events.

**27 Analysis of net assets between funds**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 December 2024:</b>			
Intangible fixed assets	7,688	-	7,688
Tangible assets	803,367	150	803,517
Current assets/(liabilities)	572,863	32,640	605,503
	1,383,918	32,790	1,416,708
	1,383,918	32,790	1,416,708

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

England & Wales - Charity number 521654

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# Accounts

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**Girlguiding**  
North West England



# 2023 Trustees Report

Girlguiding North West England

TRUSTEES REPORT AND ACCOUNTS  
THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
FOR THE YEAR ENDED 31 DECEMBER 2023  
REGISTERED CHARITY NUMBER 521654



**Girlguiding**  
North West England

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# Charity Details

**Charity Name** The Guide Association North West England

**Trading Name** Girlguiding North West England

## Trustees

Julie Walton (outgoing chair)	End of appointment 16 March 2024
Kathryn Qattan	End of appointment 16 March 2024
Emma Dixon	End of appointment 16 March 2024
Rona Rommel (chair)	
Jennifer Long	Appointed 1 January 2024
Audrey Suart	End of appointment 11 November 2023
Gillian Clarkson	Appointed 11 November 2023
Sarah Bennett	End of appointment 1 February 2023
Rose Bode	Appointed 1 February 2023
Chris Mazeika-Rimmer	End of appointment 31 July 2023
Amy Fraser	End of appointment 31 July 2023
Laura Keller	Appointed 1 September 2023
Elaine Disley	
Su Simpson	
Patricia Beesley	
Lisa Rylands	End of appointment 1 February 2023
Nicola Robinson	Appointed 1 February 2023
Greer McDonald	End of appointment 1 January 2024
Jennifer Anne Chapman-Brown	Appointed 1 January 2024
Sharon Weaver	
Linda Pearson	
Sarah Beale	
Ann-Marie Steel	
Nicola Barker	
Cheryl Gregson	End of appointment 9 October 2023
Sylvia Macaulay	Appointed 9 October 2023
Tracey Johnson	
Jaqueline Ramsden	

**Executive Manager/Administrator** Kelly Hunter

**Headquarters** Girlguiding North West England  
Guiding Road, Preston PR2 5PD

**Charity Number** 521654

**Statutory Auditor** BK Plus Audit Limited, Sterling House, 501 Middleton Road  
Chadderton, Oldham OL9 9LY

We have pleasure in presenting the report for the year ended 31 December 2023.

## Structure, Governance & Management

### Governing Document

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

### Recruitment, Appointment, Induction & Training of New Trustees

The trustees are the county commissioners within the region, together with the region chair of finance and property, the chief commissioner, her deputy and her assistant. Each county commissioner is appointed by the chief commissioner (chair of the trustees) after consultation with the relevant county members. Trustees serve for a term of office of five years but would be removed as trustees should they cease to hold office for any reason before their anticipated term has expired. Trustees are assigned a mentor and follow the Guide Association induction programme for county commissioners. Formal and informal training is available to meet individual needs.

### Organisational Structure

The Guide Association North West England is one of the regions of the Guide Association and comprises of 17 counties, including the Isle of Man. The charity is subject to the policies agreed by the Guide Association. Details of officers who served during the year are shown on page 3.

The Guide Association North West England is a volunteer led charity and although its trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 12 employees, three of these staff members (county coordinators) undertake work which is funded by a number of counties but the staff are employed regionally. Trustees have identified that there are three staff who hold key management personnel roles (executive manager, head of membership growth & engagement manager and the finance manager).

Girlguiding North West England use the NJC (National Joint Council for Local Government Services) Salary Scale, any increases are in line with this scale which is used widely by the voluntary and community sector.

Girlguiding North West England has previously used the NJC (National Joint Council for Local Government Services) to align its salaries. Staff salaries were increased at the latter part of 2023 to ensure that salaries are in line with similar roles within the charity sector as well as taking into consideration the cost-of-living situation.

### Risk Management

Trustees are responsible for managing the risk faced by the charity and treat risk management as a major priority. The trustees have examined the major strategic, business and operational risks, which the charity faces, which are detailed in a risk register. The finance committee reviews these regularly bringing any issues to the attention of the trustees who review them annually. Policies, systems and processes exist to mitigate risks as far as possible.

# Objectives and Activities



## Objects

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

## Aims

Girlguiding North West England aims to enable girls and young women to develop their potential through supporting and valuing its leaders.

## Main Objectives

To train and support adult leaders in delivering the aims, and to support adults and girls in activities within Girlguiding North West England, at a local level, through the provision of uniform grants, grants for international trips, opportunities for networking, and by holding large-scale training and events.

## Strategies for Achieving Objectives

Following on from the implementation of the North West England strategy 'Our Goals 2022 & Beyond', the focus for 2023 has been prioritising and delivering the core objectives set out as part of this strategy: girl experience, flexible volunteers, inclusivity and becoming a sustainable organisation.

The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit, when reviewing strategies and plans. The trustees believe that the activities carried out benefit the public by aiding the personal development and well-being of girls, young women, and adults through the pursuit of the association's aims and objectives.

## Significant Activities & Events

This year has seen a return to normal levels of activity post-COVID. Members across the region have enjoyed being back together at unit meetings, camps and both local and international trips. They have taken part in sporting and activity days, awards presentations and there was even a trip to the Blue Peter garden!

Our membership has increased for volunteers and girls, and we have maintained some of the virtual benefits gained throughout the pandemic – with virtual units getting up and running for all sections, enabling access to girls across the region who cannot access guiding in the more traditional way.



### Girls Get Muddy

To celebrate International Day of the Girl 2023, Girlguiding North West England, in partnership with The British Army North West, hosted over 950 members at Altcar Training Camp. Girls Get Muddy was an opportunity for all sections and leaders/parents to participate in a series of muddy activities, challenges, and crafts. You can see what they got up to [here](#).

This was a weekend to celebrate that girls really can do anything.

### Pride

In August, 53 members from across the region, took place in the annual Pride parade in Manchester city centre, demonstrating that Girlguiding is for all women and girls and celebrating the power of love.





### Women's World Cup

Across the region, hundreds of girls took part in county footballing events to celebrate the 2023 Women's World Cup. Some of them were joined by professional footballers and coaches.

### International

The region's international opportunities (IntOps) saw groups of both girls and volunteers venture to all corners of the world. 63 girls and 17 leaders took part in trips to Canada, Japan, Madagascar, Romania and South Korea.

Our Inspire trip to Italy included 16 members and three leaders and Adventures in Lisbon saw 184 members (16 groups) and 2 leaders take over Lisbon city centre for a weekend of fun.

Recruitment for the regions 2024 trips took place following a fun and exciting IntOps weekend at Waddow Hall and planning is now underway for trips to the USA, Cambodia, World Association of Girl Guides and Girl Scouts (WAGGGS) interrailing, International Community Experience (ICE) for 50 girls and 14 leaders. In addition to that we have members travelling to New York, Peru and Norway.



## Competitions and Challenge Packs

We have successfully continued to run and launched several new region challenge packs and competitions to engage our members.



It was a fantastic year for our Girl Power badge with 2754 girls completing the challenge pack. This takes the total to 10,759 since launch in 2022.



In March we launched two new challenge packs in partnership with RSPB. Brilliant Birds and Together with Nature have had members enjoying time outdoors, bird watching, and visiting local places of interest including local nature reserves across the region. 434 girls have achieved their Brilliant Birds badge and 735 have received their Together with Nature badge.



In October on International Disaster Recovery Day, we launched Ready Steady Help! This is a disaster resilience pack, focusing on disasters and emergencies, understanding risks around us, how we can be ready for them, how we respond when something happens, and how we recover as individuals and communities. 672 Girls have completed this challenge so far.



Throughout 2023 we have held several competitions to commemorate events of relevance, including the Kings Coronation and the Eurovision Song contest being held in Liverpool.



There were 1,177 entries to the Kings Coronation competition to design a crown or write a poem. The winners of the design a crown competition were Ayla of 1st Skelmersdale Rainbows and Isobel of 3rd Congleton Brownies. The winning poems were written by Olivia of 1st North Ashton Guides and Frankie of 1st Ormskirk Rangers.

69 Units (2,772 girls) from across the region recreated past Eurovision performances or created their own songs. There were some fantastic costumes and dances! Our region chief selected a winning entry from each section, which you can watch using the links below.

- Rainbows – 1st Reddish Rainbows
- Brownies – 1st Weatherall Brownies
- Guides – 1st Broughton in Furness Guides
- Rangers – 1st Ormskirk Rangers & 4th Ormskirk Guides



We ended the year with a competition to design the region's Christmas 2023 badge. 2250 Girls submitted an entry and we are proud of how the winning design demonstrates the inclusive community of Girlguiding. The winner of the competition was Orla, aged eight, from 3rd Heaton Chapel Brownies.

# Growth and Engagement

## Thanks and recognition

Without our amazing volunteers we would not be able to deliver all that we do across the region. This year we have estimated that our volunteers have given a massive 1,248,000 hours support during 2023. Therefore it is hugely important that we thank and recognise all the amazing work that our volunteers give, so as a region we have continued to focus on Thanks and Recognition of volunteers and young leaders.

We distributed 876 one-year volunteer and 501 three-year volunteer badges. There were nine Region Chief Commissioner awards, one Guiding Star award, one Region President's award, two Country/Region Thanks awards and 6 Girlguiding Good Service brooches presented to members.

In July 2023, 52 leaders, 19 young leaders and their unit teams from across the North West joined our assistant region chief commissioner for afternoon tea and flower arranging. Members were selected to attend by random ballot.

Many of our units rely on the support of younger members who volunteer at units (young leaders), without the help and support of these younger members, the units would be unable to deliver the amazing activities that they do week on week. In November, 19 young leaders came to the region headquarters in Preston for a sleepover, movie and pamper evening.

This proved to be a fantastic way to network with other young leaders from across the region, exploring what other opportunities there are for this age group within Girlguiding and coming together to celebrate the vital role that young leaders play in our organisation.



## Virtual units

Over the course of 2023, our virtual unit offering has increased to 32 members across all sections. These virtual units are held once a week with leaders from across the region.

The 1st Cloud Guide unit is currently the biggest section making up 50% of the total number of virtual members.

Four Rainbows, four Brownies, 14 Guides and three Rangers take part in our virtual unit meetings.



## Inspire

Inspire is the Girlguiding community for those aged 18-30. Opportunities range from international travel to working with local guiding units. It's a fantastic way to stay connected to the guiding community.

Our Inspire network of members continue to meet and network with one another. They have enjoyed a trip to Chester, taking part in wreath making and a Christmas meal.

## The Duke of Edinburgh's Award

A total of 105 Duke of Edinburgh's (DofE) awards have been achieved in 2023:

50 Bronze awards  
40 Silver awards  
15 Gold awards

Our DofE team ran a Gold award residential in October, with 12 girls taking part over five days, and completing their Residential section.

## Arts Award

Arts Award connects young people with the arts world – as the audience or visitor, behind the scenes, learning from creative professionals, or researching the work of artists and arts organisations. Girlguiding North West England has offered Arts Award to its members since 2016.

In 2023, four Bronze certificates and 50 Explore certificates were awarded.

## Learning and Development

In 2023, we held 32 level 3 sessions of A Safe Space and nine sessions of level 4.

There have been 11 Leadership Development Programme module trainings, 10 Mentoring Leaders in Training sessions, and 256 external first aid verifications.

We held two autism awareness training days and a full trainer day for all trainers across the region.



Planning is underway to re-launch the regions Peer Educator offer, with two training weekends scheduled for the first quarter of 2024.

Peer educators are 14-25 year olds who help Brownies, Guides and Rangers explore important topics. As young people, peer educators use their own experience to bring important subjects to life. It works because girls are eager to listen to their peers who share similar life experiences. They are trained to deliver sessions on a number of topics in local Girlguiding units.

We held two Peer Educator information sessions in Q3, one for commissioners and one for young members.

## Website

Girlguiding North West England launched its new region website in September 2023. This was a collaborative effort across the volunteer and staff teams. The focus for this project has been modernising the brand, clearer user journey for new parents and volunteers, and developing leader resources to support growth, retention, and development.



## DCMS

Between October 2022 and March 2023, Girlguiding North West England worked with The Department for Culture, Media and Sport (DCMS) to create new spaces in areas of multiple deprivation 1-5. Throughout this time, we funded 6 new units, creating 72 new spaces for Guides and Rangers.

In April 2023, we began working with DCMS on a project looking at reducing waiting lists for Guides and Rangers, with a particular focus on areas of deprivation. This is a two year project, and to date we have funded 13 new units, creating 237 spaces for Guides and Rangers.



## Partnerships

We continue to work with a wide variety of partners to enhance all that Girlguiding has to offer its members.



### UK Parliament Week

We supported UK Parliament week, once again, with several units taking part in this year's Parliament Week.

### The British Army

We worked with the British Army to deliver our Girls Get Muddy event in October for International Day of the Girl.



**ARMY**  
**BE THE BEST**



### RSPB

We have successfully launched two challenge packs in partnership with RSPB and are working with them across the region on various future events.

### Electricity North West

We continue to work with Electricity North West on the amazing 'Girl Power' challenge pack.



# Financial Review

The charity has net incoming resources this year of £877,952 (2022: £628,701 net outgoing resources), as shown in the statement of financial activities on page 21.

## Funding sources

Most funding comes from members' subscriptions this year totalled £357,145 (£324,320 in 2022). Major expenditure is the staff salaries, programme of activity offered and adults' training.

## Reserves policy

At 31 December 2023 the charity held reserves totalling £1,503,438 (2022: £1,559,362 as restated). Of this, £49,096 (2022: £2,084) were restricted balances held as per the detailed information on page 36. A further £28,915 (2022: £94,293) are balances designated for specific purposes and £793,957 (2022: £797,346 as restated) relates to the net book value of unrestricted fixed assets. The remaining £631,470 (2022: £665,639) is unrestricted balances for use at the discretion of the charity.

- **Tangible fixed assets**

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

- **Designated funds**

Full details of the remaining designated funds can be seen on page 38.

- **Free reserves**

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

# Financial Review

The trustees have examined the needs and challenges faced by The Guide Association North West England, in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs. It is felt that the optimum level of free reserves would be 12 months operating costs which at 2023 levels would equate to approximately £521,000 (2022 £486,000). Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2023, free reserves were equivalent to 14 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that that the additional free reserves held at 31 December 2023 will need to be used in 2024 to support the charity's work in light of the current economic outlook.

## Principal risks and uncertainties

The key risks are that our membership numbers and subscription income may not increase as much as we would like, following the drop in members we saw during Covid. The key risks are that our membership numbers and subscription income may not increase as much as we would like, following the drop in members we saw during the Covid pandemic. In addition, we now find ourselves in a challenging cost of living crisis.

## Fundraising activities

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

## Plans for 2024

In March 2024 we will see our current Region Chief Commissioner (who is also our chair of trustees) and her team end their terms of office and they will hand over to a new lead volunteer (chair) who will see us through the next five years. Our plans for 2024 are to deliver more exciting events and international opportunities for our members as well as increase our membership numbers. We'll be working on a new strategy to see us through the next few years with our members and new chair of trustees.

# Statement of trustees' responsibilities for the year ended 31 December 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 year.

In preparing these financial statements, 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Trustees' report was approved by the Board of Trustees.

Signature .....  .....

Signed by ..... **Rona Rommel** .....

Date ..... **15 June 2024** .....

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

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### Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

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### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Other matters**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

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**Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*BK Plus*

**Christopher Hession C.A. (Senior Statutory Auditor)  
for and on behalf of BK Plus Audit Limited**

*15/06/2024.*  
.....

**Chartered Certified  
Statutory Auditor**

Sterling House  
501 Middleton Road  
Chadderton  
Oldham  
Lancashire  
OL9 9LY

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
Donations and legacies	4	1,904	-	1,904	25,599	-	25,599
Charitable activities	5	574,458	172,815	747,273	395,652	74,988	470,640
Other trading activities	6	122,625	-	122,625	130,330	-	130,330
Investments	7	6,149	-	6,149	2,132	-	2,132
<b>Total income</b>		<b>705,136</b>	<b>172,815</b>	<b>877,951</b>	<b>553,713</b>	<b>74,988</b>	<b>628,701</b>
<b>Expenditure on:</b>							
Other trading activities	8	119,448	-	119,448	96,161	-	96,161
Charitable activities	9	686,326	128,101	814,427	345,367	125,544	470,911
<b>Total expenditure</b>		<b>805,774</b>	<b>128,101</b>	<b>933,875</b>	<b>441,528</b>	<b>125,544</b>	<b>567,072</b>
<b>Net income/(expenditure)</b>		<b>(100,638)</b>	<b>44,714</b>	<b>(55,924)</b>	<b>112,185</b>	<b>(50,556)</b>	<b>61,629</b>
Transfers between funds		(2,298)	2,298	-	(4,411)	4,411	-
<b>Net movement in funds</b>	<b>13</b>	<b>(102,936)</b>	<b>47,012</b>	<b>(55,924)</b>	<b>107,774</b>	<b>(46,145)</b>	<b>61,629</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023							
As originally reported		1,405,313	2,084	1,407,397	1,312,931	48,229	1,361,160
Prior year adjustment		151,965	-	151,965	136,573	-	136,573
As restated		1,557,278	2,084	1,559,362	1,449,504	48,229	1,497,733
<b>Fund balances at 31 December 2023</b>		<b>1,454,342</b>	<b>49,096</b>	<b>1,503,438</b>	<b>1,557,278</b>	<b>2,084</b>	<b>1,559,362</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	18		12,728		-
Tangible assets	19		794,307		797,897
			<u>807,035</u>		<u>797,897</u>
<b>Current assets</b>					
Stocks	20	36,706		58,585	
Debtors	21	88,986		64,774	
Cash at bank and in hand		759,307		760,444	
			<u>884,999</u>		<u>883,803</u>
<b>Creditors: amounts falling due within one year</b>	22	(188,596)		(122,338)	
<b>Net current assets</b>			<u>696,403</u>		<u>761,465</u>
<b>Total assets less current liabilities</b>			<u>1,503,438</u>		<u>1,559,362</u>
<b>Net assets excluding pension liability</b>			<u>1,503,438</u>		<u>1,559,362</u>
<b>The funds of the charity</b>					
Restricted income funds	25		49,096		2,084
Unrestricted funds			1,454,342		1,557,278
			<u>1,503,438</u>		<u>1,559,362</u>

The financial statements were approved by the trustees on 15 June 2024



Rona Rommel



Jenny Long

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	29		13,662		95,406
<b>Investing activities</b>					
Purchase of intangible assets		(15,120)		-	
Purchase of tangible fixed assets		(5,828)		(24,158)	
Investment income received		6,149		2,132	
<b>Net cash used in investing activities</b>			<b>(14,799)</b>		<b>(22,026)</b>
<b>Net cash used in financing activities</b>			<b>-</b>		<b>-</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>			<b>(1,137)</b>		<b>73,380</b>
Cash and cash equivalents at beginning of year			760,444		687,064
<b>Cash and cash equivalents at end of year</b>			<b>759,307</b>		<b>760,444</b>

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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## 1 Accounting policies

### Charity information

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The costs of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled



**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**(Continued)**

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Office and kitchen equipment	25% on written down value
Computer equipment	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

No depreciation has been recognised in respect of leasehold as in the opinion of the Trustees the cost is its residual value.

**1.8 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**1 Accounting policies**

**(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.12 Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**1.13 Retirement benefits**

**2 Change in accounting policy**

The fixed asset policy has been updated to include consideration of an assets residual value at the end of its economic life. This resulted in an adjustment to the value of the leasehold recognised in the accounts for the current and prior years. The leasehold depreciation charged totalling £151,966, accumulated over 10 years was reversed to reflect the leasehold to be held at cost, with the impact being an increase to general reserves held.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**3 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Critical judgements**

**Depreciation**

Estimating the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

**4 Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Donations	1,904	25,599

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5 Income from charitable activities**

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
Members' subscriptions	357,145	-	-	-	-	357,145
Events	-	16,257	7,632	-	-	23,889
International trips	-	37,941	113,122	-	-	151,063
Grant funding	40,000	-	47,100	1,319	-	88,419
Other funding income	57,620	-	240	-	68,897	126,757
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	359,798	54,198	160,462	-	-	574,458
Restricted funds	94,967	-	7,632	1,319	68,897	172,815
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>
<b>Previous year:</b>	<b>Operational support</b>	<b>Girl Experience</b>	<b>Growth, Retention &amp; Engagement</b>	<b>Learning &amp; Development</b>	<b>Projects</b>	<b>Total</b>
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
Members' subscriptions	324,320	-	-	-	-	324,320
Events	-	3,521	-	-	-	3,521
Other funding income	95,121	-	571	6,005	41,102	142,799
	<u>419,441</u>	<u>3,521</u>	<u>571</u>	<u>6,005</u>	<u>41,102</u>	<u>470,640</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	366,320	3,521	571	-	25,240	395,652
Restricted funds	53,121	-	-	6,005	15,862	74,988
	<u>419,441</u>	<u>3,521</u>	<u>571</u>	<u>6,005</u>	<u>41,102</u>	<u>470,640</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Income from other trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Room hire	18,033	23,449
Goods and souvenirs	104,592	106,881
Other trading activities	122,625	130,330
	<u>122,625</u>	<u>130,330</u>

**7 Income from investments**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Interest receivable	6,149	2,132
	<u>6,149</u>	<u>2,132</u>

**8 Expenditure on raising funds**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
<b>Trading costs</b>		
Goods and souvenirs	100,331	90,325
Room hire	3,842	5,836
Staff costs	15,275	-
	<u>119,448</u>	<u>96,161</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9 Expenditure on charitable activities**

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	53,474	-	-	-	42,894	96,368
Depreciation and impairment	200	-	-	-	-	200
Operation costs	1,052	18,979	9,359	45,632	-	75,022
Events	-	5,417	39,527	181	-	45,125
Trips	-	69,429	132,091	-	-	201,520
Training	-	-	-	5,701	-	5,701
Starting a New Unit	-	-	-	-	3,265	3,265
UYF DCMS new unit	-	-	-	-	7,940	7,940
UYF DCMS waiting list	-	-	-	-	11,006	11,006
Travel and meeting costs	-	469	1,368	1,787	-	3,624
Uniforms	-	-	-	452	-	452
Electricity North West Partnership	-	-	-	-	556	556
	<u>54,726</u>	<u>94,294</u>	<u>182,345</u>	<u>53,753</u>	<u>65,661</u>	<u>450,779</u>
Grant funding of activities (see note 11)	833	-	27,752	-	-	28,585
<b>Share of support and governance costs (see note 12)</b>						
Support	11,212	78,562	156,539	50,643	12,173	309,129
Governance	15,506	-	10,428	-	-	25,934
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	27,607	172,856	370,613	103,077	12,173	686,326
Restricted funds	54,670	-	6,451	1,319	65,661	128,101
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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FOR THE YEAR ENDED 31 DECEMBER 2023**

**9 Expenditure on charitable activities (Continued)**

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	-	-	-	59,549	-	59,549
Depreciation and impairment	50	-	-	-	-	50
Operation costs	2,459	-	19,318	-	4,487	26,264
Events	-	2,822	-	-	-	2,822
Trips	-	-	4,507	-	-	4,507
Training	-	-	-	11,731	-	11,731
Starting a New Unit	-	-	-	-	2,044	2,044
Uniforms	-	-	359	-	-	359
Sport England	-	-	-	-	41,242	41,242
Electricity North West Partnership	-	-	-	-	25,240	25,240
	<u>2,509</u>	<u>2,822</u>	<u>24,184</u>	<u>71,280</u>	<u>73,013</u>	<u>173,808</u>
Grant funding of activities (see note 11)	1,643	-	-	-	-	1,643
<b>Share of support and governance costs (see note 12)</b>						
Support	259,703	-	-	12,432	-	272,135
Governance	23,325	-	-	-	-	23,325
	<u>287,180</u>	<u>2,822</u>	<u>24,184</u>	<u>83,712</u>	<u>73,013</u>	<u>470,911</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	287,130	2,822	24,184	5,726	25,505	345,367
Restricted funds	50	-	-	77,986	47,508	125,544
	<u>287,180</u>	<u>2,822</u>	<u>24,184</u>	<u>83,712</u>	<u>73,013</u>	<u>470,911</u>

**10 Description of charitable activities**

Operational support

Our team of county coordinators support counties with their delivery of events and training

Girl Experience

Providing amazing opportunities to young members of Girlguiding North West England through events and trips

Growth, Retention & Engagement

Supporting the development of membership growth, retention and engagement through the provision of events, communications and media coverage.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 Description of charitable activities (Continued)**

Learning & Development

Adult members support and training activities (face to face and via the learning platform) to enable members to develop skills and to carry out their roles, this includes trainings (including mandatory trainings such as 1st Response and A Safe Space) as well as support for trainers and commissioners.

Projects

Working in partnership with organisations to provide challenge packs and competitions to engage our members.

**11 Grants payable**

	Operational support	Growth, Retention & Engagement	Total	Operational support
	2023	2023	2023	2022
	£	£	£	£
Grants to individuals	833	27,752	28,585	1,643

Grants are provided to individual members towards the provision of uniform, funding for international trips, and to contribute towards training or travelling costs for regional events.

**12 Support costs allocated to activities**

	2023 £	2022 £
Staff costs	217,957	184,211
Depreciation	11,610	7,331
Rates and water	5,708	4,286
Heat and light	8,560	4,737
Insurance	5,239	5,262
Telephone, postage, printing and stationery	11,510	10,429
Other premises costs	13,973	12,442
Miscellaneous expenses	1,258	11,830
IT costs	20,966	8,717
Travel and meeting costs	8,786	13,682
Publicity and marketing	-	528
Training	3,562	8,680
Governance costs	25,934	23,325
	335,063	295,460
<b>Analysed between:</b>		
Operational support	26,718	283,028
Girl Experience	78,562	-
Growth, Retention & Engagement	166,967	-
Learning & Development	50,643	12,432
Projects	12,173	-
	335,063	295,460

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12 Support costs allocated to activities** (Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
Audit fees	9,900	9,000
Governance costs	16,034	14,325
	<u>25,934</u>	<u>23,325</u>

Support costs are allocated on the following basis: staff salaries on estimate of time spent; all other costs on basis of use of resources.

**13 Net movement in funds** 2023  
£ 2022  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	9,900	9,000
Depreciation of owned tangible fixed assets	9,418	7,380
Amortisation of intangible assets	2,392	-
	<u>2,392</u>	<u>-</u>
<i>Amortisation of intangibles: Total SOFA charge differs from BS notes by:</i>	2,392	-
<i>Depreciation of tangibles: Total SOFA charge differs from BS notes by:</i>	(2,392)	(1)

**14 Auditor's remuneration**

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
<b>For audit services</b>		
Audit of the financial statements of the charity	9,900	9,000
	<u>9,900</u>	<u>9,000</u>

**15 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £5,345 (2022: £549) were reimbursed to 15 (2022: 10) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2022: £nil) were reimbursed to no (2022: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

**16 Employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
total staff	13	10
	<u>13</u>	<u>10</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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<b>16 Employees</b>	<b>(Continued)</b>	
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	291,978	213,215
Social security costs	15,324	13,600
Other pension costs	22,298	16,945
	<u>329,600</u>	<u>243,760</u>
	<u><u>329,600</u></u>	<u><u>243,760</u></u>

There were no employees whose annual remuneration was more than £60,000.

**Remuneration of key management personnel**

The key management personnel of the charity comprise the Executive Manager, the Head of Membership Growth and Development and the Finance Manager. The total employee benefits of the key management personnel were £133,654 (2022: £107,782).

**17 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**18 Intangible fixed assets**

	<b>Website development £</b>
<b>Cost</b>	
At 1 January 2023	13,254
Additions - internally developed	15,120
	<u>28,374</u>
At 31 December 2023	<u>28,374</u>
<b>Amortisation and impairment</b>	
At 1 January 2023	13,254
Amortisation charged for the year	2,392
	<u>15,646</u>
At 31 December 2023	<u>15,646</u>
<b>Carrying amount</b>	
At 31 December 2023	<u>12,728</u>
	<u><u>12,728</u></u>
At 31 December 2022	<u><u>-</u></u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
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19 Tangible fixed assets	Leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 January 2023	772,740	83,524	47,958	904,222
Additions	-	3,402	2,426	5,828
At 31 December 2023	<u>772,740</u>	<u>86,926</u>	<u>50,384</u>	<u>910,050</u>
<b>Depreciation and impairment</b>				
At 1 January 2023	-	71,666	34,659	106,325
Depreciation charged in the year	-	3,341	6,077	9,418
At 31 December 2023	<u>-</u>	<u>75,007</u>	<u>40,736</u>	<u>115,743</u>
<b>Carrying amount</b>				
At 31 December 2023	<u>772,740</u>	<u>11,919</u>	<u>9,648</u>	<u>794,307</u>
At 31 December 2022	<u>772,740</u>	<u>11,858</u>	<u>13,299</u>	<u>797,897</u>
<b>20 Stocks</b>			<b>2023</b> £	<b>2022</b> £
Goods for resale			36,706	58,585
<b>21 Debtors</b>			<b>2023</b> £	<b>2022</b> £
<b>Amounts falling due within one year:</b>				
Trade debtors			29,517	-
Prepayments and accrued income			59,469	64,774
			<u>88,986</u>	<u>64,774</u>
<b>22 Creditors: amounts falling due within one year</b>			<b>2023</b> £	<b>2022</b> £
Other taxation and social security			8,948	7,937
Deferred income	23		132,791	83,002
Trade creditors			26,107	17,475
Other creditors			6,659	4,730
Accruals			14,091	9,194
			<u>188,596</u>	<u>122,338</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**23 Deferred income**

	<b>2023</b>	<b>2022</b>
	£	£
Other deferred income	132,791	83,002
	<u>132,791</u>	<u>83,002</u>

Deferred income is included in the financial statements as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Deferred income is included within:		
Current liabilities	132,791	83,002
	<u>132,791</u>	<u>83,002</u>
Movements in the year:		
Deferred income at 1 January 2023	83,002	6,327
Released from previous periods	(83,002)	(6,327)
Resources deferred in the year	132,791	83,002
	<u>132,791</u>	<u>83,002</u>
Deferred income at 31 December 2023	132,791	83,002
	<u>132,791</u>	<u>83,002</u>

Other deferred income relates to monies received in advance for international trips yet to be provided.

**24 Retirement benefit schemes**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	22,298	16,945
	<u>22,298</u>	<u>16,945</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**  
**GIRLGUIDING NORTH WEST**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**25 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
County Coordinator computers	551	-	(201)	-	350
County Coordinator Fund	-	51,339	(53,637)	2,298	-
Starting a new unit grant (SNUG)	1,501	-	(1,501)	-	-
Buchanan Legacy	-	243	(243)	-	-
King George VI Fund	-	1,075	(1,075)	-	-
UYF DCMS new unit project	-	17,637	(17,637)	-	-
Sports Partnership fund	32	-	(32)	-	-
Cost of living fund	-	40,000	(833)	-	39,167
Royal Lancashire show	-	7,632	(6,451)	-	1,181
Children in Need fund	-	3,629	-	-	3,629
UYF DCMS waiting list project	-	47,848	(44,788)	-	3,060
Electricity North West Partnership	-	2,412	(880)	-	1,532
Sealife Partnership	-	1,000	(823)	-	177
	<u>2,084</u>	<u>172,815</u>	<u>(128,101)</u>	<u>2,298</u>	<u>49,096</u>

<b>Previous year:</b>	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
County Coordinator computers	-	601	(50)	-	551
County Coordinator Fund	-	48,298	(52,709)	4,411	-
Starting a new unit grant (SNUG)	3,545	-	(2,044)	-	1,501
Generation Green Fund	-	5,000	(5,000)	-	-
Community Match Funding	-	4,222	(4,222)	-	-
Buchanan Legacy	-	186	(186)	-	-
King George VI Fund	-	819	(819)	-	-
UYF DCMS new unit project	-	15,862	(15,862)	-	-
Sports Partnership fund	44,684	-	(44,652)	-	32
	<u>48,229</u>	<u>74,988</u>	<u>(125,544)</u>	<u>4,411</u>	<u>2,084</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**25 Restricted funds**

**(Continued)**

*Starting a New Unit Grant*

The Starting a New Unit Grant (SNUG) is a grant awarded by the Guide Association from central funds to assist with the costs of starting a new unit. It is intended to supplement any funding that may be available locally and is specifically intended to cover start-up costs to allow the leadership team to begin to run unit meetings.

*County Co-ordinator Funds and Computers*

Counties (Cheshire Border, Cheshire Forest, Manchester, Sefton, Lancashire South, Greater Manchester West, Isle of Man, Lancashire East, Wirral, Cumbria South, Lancashire South East and Guys Farm) have funded staff administrators who are employed through the Region Office.

*Sports Partnership Fund*

Fund to increase the involvement of members aged 10-18 years old in sport-related social action. To increase participation in physical activity of both Girlguiding North West England members and the wider community, and to change perceptions of girls and young women regarding physical activity.

*Generation Green*

Funding to support training of volunteers to gain new outdoor skills and knowledge.

*Community Match Funding*

Programme funded by Pears Foundation and the Department for Culture, Media and Sport to support units affected by Covid to stay open.

*Buchanan Legacy*

Funding from Girlguiding HQ for the region chief commissioner to use towards region events or activities.

*King George VI Fund*

To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres.

*UYF DCMS new unit project*

Funding to support the opening of new uniformed youth groups for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England or areas eligible for the Youth Investment Fund currently underserved by youth services. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

*Royal Lancashire show*

These funds are managed regionally to enable the organisation and delivery of the 'Childrens Village' area at the Royal Lancashire show. This is coordinated each year by Girlguiding North West England volunteers.

*UYF DCMS waiting list project fund*

Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

*Children in Need*

Children in Need funding for 2022 was awarded to support members in 2023, The criteria in regard to this fund was rather general, but preferably to support positive stories. As a result, these funds were designated to fund transport grants, but can be redesignated into the general grant fund at any point.

*Cost of Living Fund*

A fund to support our members with any cost of living issue associated with being a member of Girlguiding North West England, this could cover membership fees, subscription costs, event/activity costs, meeting room rent or anything else to support members to join or remain part of the charity.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**25 Restricted funds**

(Continued)

**26 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,599	-	(242)	-	1,357
Ranger and YL Bursary	2,798	-	-	-	2,798
Staff contingency	5,018	-	(5,018)	-	-
Targeted Financial Support	40,000	-	(40,000)	-	-
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Subscription support fund	17,063	-	(400)	-	16,663
General funds	1,482,703	705,136	(760,114)	(2,298)	1,425,427
	<u>1,557,278</u>	<u>705,136</u>	<u>(805,774)</u>	<u>(2,298)</u>	<u>1,454,342</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2022</b>
	£	£	£	£	£
Inspire bursary	-	-	-	2,798	2,798
Marshall Trust	1,958	-	(359)	-	1,599
Ranger and YL Bursary	-	-	-	2,798	2,798
Senior Section Bursary	5,596	-	-	(5,596)	-
Staff contingency	6,865	-	(1,847)	-	5,018
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Electricity North West Partnership	-	25,240	(25,240)	-	-
Arnold Clark Community Fund	-	2,000	(2,000)	-	-
Targeted Financial Support	-	40,000	-	-	40,000
Subscription support fund	38,424	-	(1,643)	-	36,781
General funds	1,391,362	486,473	(410,439)	(4,411)	1,462,985
	<u>1,449,504</u>	<u>553,713</u>	<u>(441,528)</u>	<u>(4,411)</u>	<u>1,557,278</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**26 Unrestricted funds**

**(Continued)**

*Marshall Trust*

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

*Senior Section Bursary*

The Senior Section Bursary is a grant available to support Senior Section Members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

*Staff contingency*

Funds that have been designated to fund temporary staff cover when necessary to ensure that the day-to-day running of the charity can continue in the result of staff absences.

*Residential and Outdoor Bursary Fund*

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

*Subscription support fund*

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

*Targeted financial support*

To support members and units in need of financial support for Membership Subscriptions.

*Arnold Clark*

Funding to support membership growth following the impact of Covid.

*Inspire Bursary*

Grant available to support Inspire members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

*Ranger & Young Leader Bursary*

Grant available to support Rangers and Young Leaders towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

*Electricity North West Partnership*

Funding to support and promote the Girl Power Challenge Pack initiative which aims to inspire the next generation of engineers and to spark interest in science and engineering.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND  
GIRLGUIDING NORTH WEST  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**27 Analysis of net assets between funds**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 December 2023:</b>			
Intangible fixed assets	12,728	-	12,728
Tangible assets	793,957	350	794,307
Current assets/(liabilities)	647,657	48,746	696,403
	<u>1,454,342</u>	<u>49,096</u>	<u>1,503,438</u>
	<u>1,454,342</u>	<u>49,096</u>	<u>1,503,438</u>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>At 31 December 2022:</b>			
Tangible assets	797,346	551	797,897
Current assets/(liabilities)	759,932	1,533	761,465
	<u>1,557,278</u>	<u>2,084</u>	<u>1,559,362</u>
	<u>1,557,278</u>	<u>2,084</u>	<u>1,559,362</u>

**28 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**29 Cash generated from operations**

	<b>2023 £</b>	<b>2022 £</b>
(Deficit)/surplus for the year	(55,924)	61,629
Adjustments for:		
Investment income recognised in statement of financial activities	(6,149)	(2,132)
(Gain)/loss on disposal of tangible fixed assets	-	103
Depreciation and impairment of tangible fixed assets	11,810	7,380
Movements in working capital:		
Decrease in stocks	21,879	2,584
(Increase) in debtors	(24,212)	(57,294)
Increase in creditors	16,469	6,461
Increase in deferred income	49,789	76,675
<b>Cash generated from operations</b>	<u>13,662</u>	<u>95,406</u>
	<u>13,662</u>	<u>95,406</u>

**30 Analysis of changes in net funds**

The charity had no material debt during the year.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

England & Wales - Charity number 521654

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# Accounts

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**Girlguiding**  
North West England

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER:521654



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# Charity Details

**Charity Name**

The Guide Association North West England

**Trading Name**

Girlguiding North West

**Trustees**

Julie Walton

Kathryn Qattan

Emma Dixon

Audrey Suart

Sarah Bennett

(End of Appointment 1 February 2023)

Rose Bode

(Appointed 1 February 2023)

Helen Miller

(End of Appointment 1 May 2022)

Jacqueline Ramsden

(Appointed 1 May 2022)

Chris Mazeika-Rimmer

Amy Fraser

Elaine Disley

Karen Walker

(End of Appointment 1 August 2022)

Su Simpson

(Appointed 1 August 2022)

Tricia Beesley

Lisa Rylands

(End of Appointment 1 February 2023)

Nicola Robinson

(Appointed 1 February 2023)

Greer McDonald

Sharon Weaver

Linda Pearson

Sarah Beale

Ann-Marie Steel

Nicola Barker

Cheryl Gregson

Tracey Johnson

**Executive Manager/  
Administrator**

Kelly Hunter

**Headquarters**

Girlguiding North West England

Guiding Road

Preston

PR2 5PD

**Charity Number**

521654

**Statutory Auditor**

MHA Moore and Smalley Richard House

Winckley Square

Preston

PR1 3HP

## **Trustees' Report** **For The Year Ended 31 December 2022**

We have pleasure in presenting the report for the year ended 31 December 2022.

### **Structure, Governance & Management**

#### **Governing Document**

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

#### **Recruitment, Appointment, Induction & Training of New Trustees**

The trustees are the county commissioners within the region, together with the region chair of finance and property, the chief commissioner, her deputy and her assistant. Each county commissioner is appointed by the chief commissioner (chair of the trustees) after consultation with the relevant county members. Trustees serve for a term of office of five years but would be removed as trustees should they cease to hold office for any reason before their anticipated term has expired. Trustees are assigned a mentor and follow the Guide Association induction programme for county commissioners. Formal and informal training is available to meet individual needs.

#### **Organisational Structure**

The Guide Association North West England is one of the regions of the Guide Association and comprises of 17 counties, including the Isle of Man. The charity is subject to the policies agreed by the Guide Association. Details of officers who served during the year are shown on page 2.

The Guide Association North West England is a volunteer led charity and although its trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 10 employees, three of these staff members (county coordinators) undertake work which is funded by a number of counties but the staff are employed regionally. Trustees have identified that there are three staff who hold key management personnel roles (executive manager, head of membership growth & engagement manager and the finance manager).

Girlguiding North West England use the NJC (National Joint Council for Local Government Services) Salary Scale, any increases are in line with this scale which is used widely by the voluntary and community sector. Staff salaries were evaluated during 2022 and increases were given to ensure that salaries are in line with similar roles within the charity sector as well as taking into consideration the cost-of-living situation.

#### **Risk Management**

The trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register. The trustees usually review these annually but as a result of the Covid pandemic they have been reviewed more regularly by the finance committee. Policies, systems and processes exist to mitigate risks as far as possible.

## **Trustees' Report** **For The Year Ended 31 December 2022**

### **Objectives & Activities**

#### **Objects**

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

#### **Aims**

Girlguiding North West England aims to enable girls and young women to develop their potential through supporting and valuing its leaders.

#### **Main Objectives**

To train and support adult leaders in delivering the aims, and to support adults and girls in activities within Girlguiding North West England, at a local level, through the provision of uniform grants, grants for international trips, opportunities for networking and by holding large-scale training and events.

#### **Strategies for Achieving Objectives**

During 2022 we have developed a new strategy, 'Our Plan for 2022 & Beyond', to direct our work and achievements and we are now implementing this strategy.

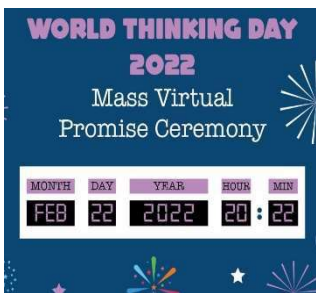
The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit, when reviewing strategies and plans. The trustees believe that the activities carried out benefit the public by aiding the personal development and well-being of girls, young women and adults through the pursuit of the association's aims and objectives.

## Trustees' Report For The Year Ended 31 December 2022

### Significant Activities & Events

Girlguiding North West England, like many other organisations and charities, has been impacted by Covid. Many of our planned events and activities had to be postponed, cancelled, or adapted to ensure that we could still deliver our objectives, although we have now started to return to some normality. We have also continued to use more virtual methods to hold events and communicate with members. During Covid our membership numbers declined, but the last two years has seen a steady increase.

Throughout the year our chief team managed to visit many of our counties, and members, within the region, and in January 2022 they were pleased to be able to visit members on the Isle of Man, a visit that had been postponed in January 2020 due to bad weather. Also in January, we held a very special memorial service to remember our guiding friends that we lost during Covid. We also held a Vice Presidents' afternoon tea, which is something that we had been unable to do for some time.



#### World Thinking Day Mass Promise

On World Thinking Day we celebrated the fact that we are part of a bigger movement 'The World Association of Girl Guides and Girl Scouts' (WAGGGS). World Thinking Day is a chance for us to connect with 10 million Girl Guides and Girl Scouts across the globe and it's also an opportunity to shout about the amazing things we do. The Girlguiding promise links us to other Girlguiding members across the world. To celebrate we held a mass promise event. It is difficult to calculate how many members participated, but we estimate it was around 2,000.

#### Dale Barracks Takeover Day

In May, we were pleased to work with the British Army and enable over 100 Guides and Rangers from across the region to visit Dale Barracks in Chester. Our members spent time participating in all sorts of leadership and team working activities and challenges.



#### Social Action

During this year we launched two social action projects.

Project one supports period poverty by collecting period products and distributing them to homeless women and shelters. We have collected 1,126 products over the year.

Project two supports 'Against Breast Cancer'. This charity collects unwanted or unloved bras to raise vital funds for pioneering breast cancer research, as well as giving them a new lease of life in developing countries, where they remain too expensive to produce locally. This venture keeps many families in developing countries out of poverty, whilst also providing employment for people in the UK. Throughout 2022 we collected a massive 9,422 bras!



**Trustees' Report**  
**For The Year Ended 31 December 2022**



**Girl Power**

Our Girl Power challenge was launched in March. This challenge was developed in partnership with Electricity North West, and has activities on electrical safety, energy efficiency, and more! The challenge is designed to spark curiosity about the world around us, explore ways in which electricity works in our everyday lives, and help us understand the importance of energy efficiency and how small changes can make a positive difference to the environment, whilst also saving money.

**Clever Cogs**

Our partnership with BAE Systems continues to grow, with the focus on encouraging members to take part in fun and exciting activities around engineering. This year we launched our On The Mend challenge pack, which is all about medical engineering.



**Peer Education**

This training offers a fantastic opportunity for young members, aged 14 to 25, to become Peer Educators who help and support Brownies, Guides and Rangers explore things they are interested in, including important topics such as mental wellbeing, building resilience and challenging gender stereotypes. Peer Educators help empower young members to make their own informed decisions about such subjects. Although we were unable to deliver training in 2022, we hope to kick start this project again very soon.



**International**

Following a break due to Covid, 2022 saw many members from across the region begin to plan some exciting international opportunities for 2023. Our region international team have been involved in planning, and selecting candidates for, the World Scout Jamboree in South Korea, a conservation trip to Madagascar, a cultural trip to Japan and a trip linking up with Girl Guides of Canada. Guides also have had the opportunity to attend, and take part in, a community action project in Romania. We can't wait to see our members embark on these trips in 2023.

**Inspire**

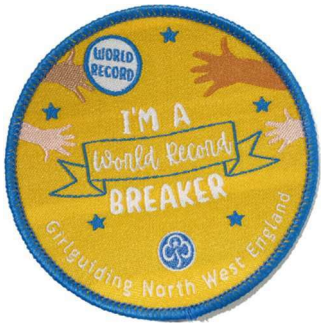
We were delighted to deliver a couple of super inspiring events for our Inspire 18-30 age group. One was in Manchester in September and the other took place in Liverpool, in December.



## Trustees' Report For The Year Ended 31 December 2022

### Sport England/Motivate Project

In January 2018 we began the delivery of the Motivate (sport through social action) three-year project, which was funded by Sport England. This project encouraged our members to participate in sport-related social action projects and was extended due to Covid. This year we distributed the remaining funds to our counties to deliver some amazing sporting events across the region. We will be continuing this project without the support of Sport England.



### World Record Attempt

As part of the region 50th birthday celebration, back in 2021, we embarked on a challenge to set another world record. This time, for the largest online chain of people passing, and wearing, a self-adhesive badge! At the end of 2022 we were delighted to find out that we had actually achieved this, which means Girlguiding North West England now holds three world records.

### Ramble Round The Region

During the summer months we held a Ramble Round the Region challenge. Many of our members took part and, among them, they covered a massive 47,600 miles in some amazing locations and with some interesting walking buddies.



### Arts Award

We continued enabling girls to participate in the Arts Award scheme. This year we saw 87 girls gain their Discover Award.

### UK Parliament Week

For the sixth year running we participated in UK Parliament Week. This is an annual event that encourages young people, from across the UK, to learn about Parliament, what it does and how to get involved.



**Trustees' Report**  
**For The Year Ended 31 December 2022**



**Thanks & Recognition**

As well as our usual region awards, we also held an event at region HQ to say thank you to some of our members. We also held a special volunteer social media shout out during volunteer week.

**Pride**

It was great to be back at Manchester Pride again. All our members who took part had a fantastic time at the event!



**A Safe Space Training**

We have continued to roll out our safeguarding training (A Safe Space) for leaders, to ensure that all our members are trained to the appropriate level, according to their roles. Once again, our trainers worked really hard during the year to ensure that our members had access to the training they required to continue to volunteer.

**Virtual Units**

In 2022 we also opened some region virtual units, to support girls and leader's who otherwise could not be able to be involved in Girlguiding. We are really excited to see how these develop during 2023.



**Growth & Retention Support**

We held a number of meetings, and trainings, to engage members and support counties with their membership growth and retention. We also held a growth conference to support members with their growth initiatives and continued to communicate with future members, who are on our waiting lists, to keep them excited about joining Girlguiding.

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND

**Trustees' Report**  
**For The Year Ended 31 December 2022**

Partnerships



**BAE Systems**

We are continuing to work with BAE Systems on Clever Cogs and launched the new challenge pack, 'On The Mend', all about medical engineering and inspiring women.

**UK Parliament Week**

We supported UK Parliament week, once again, with a number of units taking part in this year's challenge pack.



**The British Army**

We worked with the British Army to deliver an Army Takeover day where members gained their Lead Stage 5 Skills Builder badge.

**Ordnance Survey**

We worked with Ordnance Survey on the Ramble Round the Region challenge.



**Electricity North West**

We worked with Electricity North West on the amazing 'Girl Power' challenge pack.

**Future Partnerships**

We are committed to finding exciting partnerships with companies and organisations who share the same values as ourselves. We have started to work with several other partners who will support our work. These collaborations will be progressed in 2023.

## Financial review

The charity has net incoming resources this year of £46,237 (2021: £32,654 net outgoing resources), as shown in the statement of financial activities on page 17.

## Funding sources

Most funding comes from members' subscriptions (£324,320 in 2022). Major expenditure is the staff salaries, programme of activity offered and adults' training.

## Reserves policy

At 31 December 2022 the charity held reserves totalling £1,407,397. Of this, £2,084 were restricted balances held as per the detailed information on page 32. A further £74,575 are balances designated for specific purposes and

£645,380 relates to the net book value of fixed assets. The remaining £685,358 are unrestricted balances for use at the discretion of the charity.

- **Tangible fixed assets**

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

- **Designated funds**

Full details of the remaining designated funds can be seen on page 34.

- **Free reserves**

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

The trustees have examined the needs and challenges faced by The Guide Association North West England, in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs. It is felt that the optimum level of free reserves would be 12 months operating costs which at 2022 levels would equate to approximately £486,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2022, free reserves were equivalent to 19 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that that the additional free reserves held at 31 December 2022 will need to be used in 2023 to support the charity's work in light of the pandemic.

**Trustees' Report**  
**For The Year Ended 31 December 2022**

## **Principal risks and uncertainties**

We understand that due to Covid there continues to be an impact for Girlguiding North West England in 2022 and potentially longer

The key risks are that our membership numbers and subscription income may not increase as much as we would like, following the drop in members we saw during Covid. In addition, we are also finding ourselves in a challenging recruitment market with a number of staff vacancies, which potentially we may struggle to fill.

## **Fundraising activities**

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

## **Plans for 2023**

Our plans for 2023 are to deliver a number of exciting events and international opportunities for our members as well as increase our membership numbers.

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

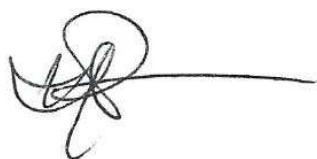
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

This report was approved for and on behalf of the Trustees on 24 June 2023 and signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized, cursive 'K' followed by a horizontal line extending to the right.

K Qattan – Chair of Finance and Property

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Opinion**

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the field in which the client operates we identified that employment law, health and safety legislation, safeguarding and compliance with the Charities Act are the areas most likely to have a material impact on the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MHA Moore and Smalley, Statutory Auditor  
Richard House Winckley Square Preston  
PR1 3HP

3 October 2023

MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds £	Restricted funds	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies		25,599	-	25,599	3,882
Other trading activities		130,330	-	130,330	91,770
Investments		2,132	-	2,132	1,261
Charitable activities		395,652	74,988	470,640	344,091
Other income		-	-	-	88,832
<b>Total income</b>	2	<b>553,713</b>	<b>74,988</b>	<b>628,701</b>	<b>529,836</b>
<b>Expenditure on:</b>					
Raising funds		96,161	-	96,161	49,894
Charitable activities		360,759	125,544	486,303	512,596
<b>Total expenditure</b>	3	<b>456,920</b>	<b>125,544</b>	<b>582,464</b>	<b>562,490</b>
<b>Net (expenditure)/income before transfers</b>		<b>96,793</b>	<b>(50,556)</b>	<b>46,237</b>	<b>(32,654)</b>
<b>Transfers between funds</b>		<b>(4,411)</b>	<b>4,411</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>92,382</b>	<b>(46,145)</b>	<b>46,237</b>	<b>(32,654)</b>
<b>Reconciliation of funds</b>					
Balance brought forward at 1 January	10	1,312,931	48,229	1,361,160	1,393,814
<b>Balance carried forward at 31 December</b>	10	<b>1,405,313</b>	<b>2,084</b>	<b>1,407,397</b>	<b>1,361,160</b>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

	Note	£	2022 £	£	2021 £
<b>Intangible fixed assets</b>	6		-		-
<b>Tangible fixed assets</b>	7		<b>645,931</b>		<b>644,649</b>
<b>Current assets</b>					
Stock on hand		<b>58,585</b>		<b>61,169</b>	
Prepayments and accrued income		<b>64,775</b>		<b>7,480</b>	
Cash at bank and in hand		<b>760,444</b>		<b>687,064</b>	
			<b>883,804</b>		<b>755,713</b>
<b>Current liabilities</b>					
Creditors and accruals	8	<b>39,336</b>		<b>32,875</b>	
Deposits received in advance	9	<b>83,002</b>		<b>6,327</b>	
			<b>122,338</b>		<b>39,202</b>
<b>Net current assets</b>			<b>761,466</b>		<b>716,511</b>
<b>Net assets</b>			<b>1,407,397</b>		<b>1,361,160</b>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>	10				
- General:					
Building		<b>615,404</b>		<b>630,797</b>	
Other		<b>715,334</b>		<b>643,710</b>	
- Designated		<b>74,575</b>		<b>38,424</b>	
			<b>1,405,313</b>		<b>1,312,931</b>
<b>Restricted funds</b>			<b>2,084</b>		<b>48,229</b>
			<b>1,407,397</b>		<b>1,361,160</b>

The notes on pages 20 to 36 form part of these accounts  
Approved and authorised for issue by the Trustees on 24 June 2023



K Qattan – Chair of Finance and Property



J Walton – Chief Commissioner

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	£	2022 £	£	2021 £
<b>Net cash flow from operating activities</b>			<b>95,406</b>		<b>(17,758)</b>
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		<b>(24,158)</b>		<b>(3,566)</b>	
Investment income		<b>2,132</b>		<b>1,261</b>	
<b>Net cash flow from investing activities</b>			<b>(22,026)</b>		<b>(2,305)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			<b>73,380</b>		<b>(20,063)</b>
Cash and cash equivalents b/fwd			<b>687,064</b>		<b>707,127</b>
<b>Cash and cash equivalents c/fwd</b>			<b>760,444</b>		<b>687,064</b>

**Notes to the statement of cash flows:**

**1 Reconciliation of Operating profit to net cash inflow from operating activities**

	2022 £	2021 £
Net incoming/(Outgoing) resources	46,237	(32,654)
Investment income received	(2,132)	(1,261)
Depreciation and amortisation	22,773	22,464
Loss on sale of fixed assets	103	227
(Increase)/decrease in stock	2,584	736
(Increase)/decrease in debtors	(57,295)	258,337
Increase/(decrease) in creditors	83,136	(265,607)
	<b>95,406</b>	<b>(17,758)</b>

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

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

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### ***Going concern***

The trustees are required to assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. Girlguiding North West England has 19 months of free reserves with the plan to use some of this in 2022 as well as applying for grants to help support the work in during the year. The Trustees and Management have put plans in place to manage the situation and monitor reserves levels. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### ***Fund accounting***

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (continued)**

***Fund accounting (continued)***

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

***Incoming resources***

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

***Resources expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

***Support costs allocation***

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

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (continued)**

***Fixed assets***

Fixed assets (tangible and intangible) are stated at cost less accumulated depreciation/amortisation. Depreciation and amortisation have been provided at the following rates:-

Website development	- 33.33% straight line
Land and buildings	- 2% straight line
Office and kitchen equipment	- 25% on written down value
Computer equipment	- 33.33% straight line

Provision is made for any impairment.

***Financial instruments***

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Stocks***

Stocks are valued at the lower of cost and net realisable value, calculated using the first in, first out (FIFO) method. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

***Prepayments and accrued income***

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

***Cash and cash equivalents***

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

***Creditors, accruals and deposits received in advance***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. These are normally recognised at their settlement amount after allowing for any discounts due.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (continued)**

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

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 Incoming resources**

<b>2022</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies</i></b>			
Donations	<b>25,599</b>	-	<b>25,599</b>
	<b>25,599</b>	-	<b>25,599</b>
<b><i>Charitable activities</i></b>			
Members' subscriptions	<b>324,320</b>	-	<b>324,320</b>
Events	<b>585</b>	-	<b>585</b>
International Trips	<b>2,936</b>	-	<b>2,936</b>
Buchanan legacy	-	<b>186</b>	<b>186</b>
King George VI Fund	-	<b>819</b>	<b>819</b>
Electricity North West Partnership	<b>25,240</b>	-	<b>25,240</b>
Growth, retention and engagement	<b>571</b>	-	<b>571</b>
Arnold Clark Community Fund	<b>2,000</b>	-	<b>2,000</b>
County co-ordinator	-	<b>48,899</b>	<b>48,899</b>
Targeted financial support	<b>40,000</b>	-	<b>40,000</b>
Generation Green Fund	-	<b>5,000</b>	<b>5,000</b>
UYF DCMS new unit project	-	<b>15,862</b>	<b>15,862</b>
Community Match Funding	-	<b>4,222</b>	<b>4,222</b>
	<b>395,652</b>	<b>74,988</b>	<b>470,640</b>
<b><i>Trading activities</i></b>			
Goods and souvenirs	<b>106,881</b>	-	<b>106,881</b>
Room hire	<b>23,449</b>	-	<b>23,449</b>
	<b>130,330</b>	-	<b>130,330</b>
<b><i>Investment income</i></b>			
	<b>2,132</b>	-	<b>2,132</b>
<b>Total incoming resources</b>	<b>553,713</b>	<b>74,988</b>	<b>628,701</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 **Incoming resources (continued)**

<b>2021</b>	<b>Unrestricted funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
<b>Donations and legacies</b>			
<i>Donations</i>	3,882	-	3,882
	3,882	-	3,882
<b>Charitable activities</b>			
<i>Members' subscriptions</i>	253,162	-	253,162
<i>Buchanan legacy</i>	184	-	184
<i>King George VI Fund</i>	802	-	802
<i>Income for events</i>	1,236	-	1,236
<i>Grants for Growth - Events and Resources</i>	723	-	723
<i>County co-ordinator</i>	-	34,800	34,800
<i>Sports partnership - Potentials Fund</i>	-	50,017	50,017
<i>Pears space to grow funding</i>	-	3,167	3,167
	256,107	87,984	344,091
<b>Trading activities</b>			
<i>Goods and souvenirs</i>	87,395	-	87,395
<i>Room hire</i>	4,375	-	4,375
	91,770	-	91,770
<b>Investment income</b>	1,261	-	1,261
<b>Other incoming resources</b>			
<i>Youth Covid Support fund grant</i>	88,832	-	88,832
<b>Total incoming resources</b>	441,852	87,984	529,836

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Resources expended**

<b>2022</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Expenditure on fundraising</i></b>			
Goods and souvenirs	90,325	-	90,325
Room hire	5,836	-	5,836
	<b>96,161</b>	<b>-</b>	<b>96,161</b>
<b><i>Charitable activities</i></b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	2,044	2,044
Marshall Trust Fund	359	-	359
King George VI Fund	-	819	819
Buchanan Legacy	-	186	186
Subscriptions (Region)	348	-	348
Subscription Support Grant	1,643	-	1,643
Electricity North West Partnership	25,240	-	25,240
Sport England - Potentials Fund	-	41,242	41,242
Staff Contingency Fund	1,847	-	1,847
Generation Green Fund	-	5,000	5,000
Arnold Clark Community Fund	2,000	-	2,000
Community Match Funding	-	4,222	4,222
Membership systems	263	-	263
Partnership work	265	-	265
Growth, retention & engagement	17,318	-	17,318
Learning & development	5,726	-	5,726
Girl experience	2,822	-	2,822
International trips	4,507	-	4,507
	<b>62,338</b>	<b>53,513</b>	<b>115,851</b>
<i>Support costs:</i>			
Rates and water	4,286	-	4,286
Heat and light	4,737	-	4,737
Insurance	5,262	-	5,262
Telephone, postage, printing and stationery	10,206	224	10,430
Other premises costs	12,442	-	12,442
Salaries, national insurance and pensions	184,211	59,549	243,760
Miscellaneous expenses	11,830	8,680	20,510
IT costs	8,717	-	8,717
Publicity and marketing	-	528	528
Audit and Accountancy	9,000	-	9,000
Governance	14,325	-	14,325
Travel and meeting costs	10,682	3,000	13,682
Depreciation and Amortisation	22,723	50	22,773
	<b>298,421</b>	<b>72,031</b>	<b>370,452</b>
Total expenditure on charitable activities	<b>360,759</b>	<b>125,544</b>	<b>486,303</b>
<b>Total resources expended</b>	<b>456,920</b>	<b>125,544</b>	<b>582,464</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Resources expended (continued)**

**2021**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
<b>Expenditure on fundraising</b>			
<i>Goods and souvenirs</i>	49,894	-	49,894
	49,894	-	49,894
<b>Charitable activities</b>			
<i>Direct costs:</i>			
<i>Starting a New Unit Grant</i>	-	594	594
<i>Kick start</i>	-	7,596	7,596
<i>Marshall Trust Fund</i>	84	185	269
<i>Buchanan Legacy</i>	522	-	522
<i>Subscriptions (Region)</i>	173	-	173
<i>Subscription support work</i>	2,904	-	2,904
<i>Training and conferences</i>	2,629	-	2,629
<i>Sport England equipment costs</i>	-	7,527	7,527
<i>Space to Grow</i>	-	3,667	3,667
<i>Partnership work</i>	42	-	42
	6,354	19,569	25,923
<i>Support costs:</i>			
<i>Rates and water</i>	5,573	-	5,573
<i>Heat and light</i>	3,171	-	3,171
<i>Insurance</i>	3,402	-	3,402
<i>Telephone, postage, printing and stationery</i>	20,982	503	21,485
<i>Other premises costs</i>	76,825	-	76,825
<i>Salaries, national insurance and pensions</i>	243,891	64,396	308,287
<i>Miscellaneous expenses</i>	10,713	-	10,713
<i>IT costs</i>	7,819	-	7,819
<i>Publicity and marketing</i>	12,829	-	12,829
<i>Audit and Accountancy</i>	7,056	-	7,056
<i>Travel and meeting costs</i>	6,897	-	6,897
<i>Loss on disposal of fixed assets</i>	152	-	152
<i>Depreciation and Amortisation</i>	22,464	-	22,464
	421,774	64,899	486,673
<i>Total expenditure on charitable activities</i>	428,128	84,468	512,596
<b>Total resources expended</b>	<b>478,022</b>	<b>84,468</b>	<b>562,490</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**3 Resources expended (continued)**

The Trustees receive no remuneration or benefits. Expenses of £549 (2021: £3,033) were reimbursed to 10 (2021: 7) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2021: £nil) were reimbursed to no (2021: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £7,174 (2021: £7,056) comprised:

- £6,180 relating to audit services (2021: £5,910); and
- £994 relating to accountancy and other services (2021: £876)

**4 Staff costs**

	2022	2021
	£	£
Wages and salaries	213,215	265,454
Social security costs	13,600	18,655
Defined contribution pension costs	16,945	24,178
	<hr/>	<hr/>
	243,760	308,287
	<hr/>	<hr/>

The average number of employees during the year was 10 (2021: 11) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee received emoluments totalling more than £60,000 in either year.

The key management personnel of the charity comprise the Strategy Manager, Operations Manager and the Finance Officer. The total employee benefits of the key management personnel were £107,782 (2021: £120,397).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2021: £nil) and is allocated to unrestricted funds.

**5 Related party transactions**

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

THE GUIDE ASSOCIATION  
 NORTH WEST ENGLAND  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2022

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6 Intangible fixed assets

	Website development £	Total £
<b>Cost</b>		
<i>At 1 January 2022</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2022	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Amortisation</b>		
<i>At 1 January 2022</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2022	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2022	-	-
	<hr/>	<hr/>
<i>At 31 December 2021</i>	-	-
	<hr/>	<hr/>

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Tangible fixed assets

	Long leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
<b>Cost</b>				
<i>At 1 January 2022</i>	767,370	80,197	33,901	881,468
Additions	5,370	4,731	14,057	24,158
Disposals	-	(1,404)	-	(1,404)
<b>At 31 December 2022</b>	<b>772,740</b>	<b>83,524</b>	<b>47,958</b>	<b>904,222</b>
<b>Depreciation</b>				
<i>At 1 January 2022</i>	136,573	69,816	30,430	236,819
Charged during the year	15,393	3,151	4,229	22,773
Disposals	-	(1,301)	-	(1,301)
<b>At 31 December 2022</b>	<b>151,966</b>	<b>71,666</b>	<b>34,659</b>	<b>258,291</b>
<b>Net book value</b>				
<b>At 31 December 2022</b>	<b>620,774</b>	<b>11,858</b>	<b>13,299</b>	<b>645,931</b>
<i>At 31 December 2021</i>	630,797	10,381	3,471	644,649

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8 Creditors and accruals**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	<b>17,475</b>	10,915
Accrued expenses	<b>9,194</b>	10,617
Other creditors	<b>4,730</b>	5,287
Taxes and social security	<b>7,937</b>	6,056
	<b>39,336</b>	32,875

**9 Deposits received in advance**

	<b>2022</b>	<b>2021</b>
	£	£
At 1 January	<b>6,327</b>	291,216
Additions during the year	<b>83,002</b>	6,327
Amounts released to income	<b>(6,327)</b>	(291,216)
<b>At 31 December</b>	<b>83,002</b>	6,327

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

10 **Funds movement – current year**

	<b>Balance at 1 January 2022 £</b>	<b>Add income this year £</b>	<b>Deduct expenditure this year £</b>	<b>Transfer between funds £</b>	<b>Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>					
<b>(a) General</b>					
Building	630,797	-	(15,393)	-	<b>615,404</b>
Other	643,710	486,473	(410,438)	(4,411)	<b>715,334</b>
	<b>1,274,507</b>	<b>486,473</b>	<b>(425,831)</b>	<b>(4,411)</b>	<b>1,330,738</b>
<b>(b) Designated</b>					
Inspire bursary	-	-	-	2,798	<b>2,798</b>
Marshall Trust	1,958	-	(359)	-	<b>1,599</b>
Ranger and YL Bursary	-	-	-	2,798	<b>2,798</b>
Senior Section Bursary	5,596	-	-	(5,596)	-
Staff contingency	6,865	-	(1,847)	-	<b>5,018</b>
Residential & outdoor bursary fund	5,299	-	-	-	<b>5,299</b>
Electricity North West Partnership	-	25,240	(25,240)	-	-
Arnold Clark Community Fund	-	2,000	(2,000)	-	-
Targeted Financial Support	-	40,000	-	-	<b>40,000</b>
Subscription support fund	18,706	-	(1,643)	-	<b>17,063</b>
	<b>38,424</b>	<b>67,240</b>	<b>(31,089)</b>	<b>-</b>	<b>74,575</b>
<b>Restricted funds</b>					
County Coordinator computers	-	601	(50)	-	<b>551</b>
County Coordinator Fund	-	48,298	(52,709)	4,411	-
Starting a new unit grant (SNUG)	3,545	-	(2,044)	-	<b>1,501</b>
Generation Green Fund	-	5,000	(5,000)	-	-
Community Match Funding	-	4,222	(4,222)	-	-
Buchanan Legacy	-	186	(186)	-	-
King George VI Fund	-	819	(819)	-	-
UYF DCMS new unit project	-	15,862	(15,862)	-	-
Sports Partnership fund	44,684	-	(44,652)	-	<b>32</b>
	<b>48,229</b>	<b>74,988</b>	<b>(125,544)</b>	<b>4,411</b>	<b>2,084</b>
<b>Total funds</b>	<b>1,361,160</b>	<b>628,701</b>	<b>(582,464)</b>	<b>-</b>	<b>1,407,397</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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10 **Funds (continued) Designated funds**

***Marshall Trust***

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

***Senior Section Bursary***

The Senior Section Bursary is a grant available to support Senior Section Members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Staff contingency***

Funds have been designated to fund temporary staff cover when necessary to ensure that the day-to-day running of the charity can continue in the result of staff absences.

***Residential and Outdoor Bursary Fund***

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

***Subscription support fund***

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

***Targeted financial support***

To support members and units in need of financial support for Membership Subscriptions.

***Arnold Clark***

Funding to support membership growth following the impact of Covid.

***Inspire Bursary***

Grant available to support Inspire members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Ranger & Young Leader Bursary***

Grant available to support Rangers and Young Leaders towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Electricity North West Partnership***

Funding to support and promote the Girl Power Challenge Pack initiative which aims to inspire the next generation of engineers and to spark interest in science and engineering.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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10 **Funds (continued)**

**Restricted funds**

***Starting a New Unit Grant***

The Starting a New Unit Grant is a grant awarded by the Guide Association from central funds to assist with the costs of starting a new unit. It is intended to supplement any funding that may be available locally and is specifically intended to cover start-up costs to allow the leadership team to begin to run unit meetings.

***County Co-ordinator Funds and Computers***

Counties (Cheshire Border, Cheshire Forest, Manchester, Sefton, Lancashire South, Greater Manchester West, Isle of Man, Lancashire East, Wirral, Cumbria South, Lancashire South East and Guys Farm) have funded staff administrators who are employed through the Region Office.

***Sports Partnership Fund***

Fund to increase the involvement of members aged 10-18 years old in sport-related social action. To increase participation in physical activity of both Girlguiding North West England members and the wider community, and to change perceptions of girls and young women regarding physical activity.

***Generation Green***

Funding to support training of volunteers to gain new outdoor skills and knowledge.

***Community Match Funding***

Programme funded by Pears Foundation and the Department for Culture, Media and Sport to support units affected by Covid to stay open.

***Buchanan Legacy***

To be used at the Region Chief Commissioner's discretion.

***King George VI Fund***

To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres.

***UYF DCMS new unit project***

Funding to support the opening of new uniformed youth groups for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England or areas eligible for the Youth Investment Fund currently underserved by youth services. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

10 **Funds (continued)**

	Balance at 1 January 2021	Add income this year	Deduct expenditure this year	Transfer between funds	Balance at 31 December 2021
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>(a) General</b>					
Building	646,145	-	(15,348)	-	630,797
Other	605,024	441,852	(398,427)	(4,739)	643,710
	1,251,169	441,852	(413,775)	(4,739)	1,274,507
<b>(b) Designated</b>					
Marshall Trust	2,042	-	(84)	-	1,958
Senior Section Bursary	5,596	-	-	-	5,596
Building maintenance	54,381	-	(54,493)	112	-
Staff contingency	13,631	-	(6,766)	-	6,865
Information Technology (IT)	-	-	-	-	-
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Subscription support fund	21,610	-	(2,904)	-	18,706
	102,559	-	(64,247)	112	38,424
<b>Restricted funds</b>					
Starting a new unit grant (SNUG)	4,139	-	(594)	-	3,545
Peer Education Funding	-	-	-	-	-
Pears - Space to Grow	19,263	-	(19,263)	-	-
Pears - Starting a New Unit	4,429	3,167	(7,596)	-	-
Pears - Growth & Communities - Grants for Growth	2,348	-	(2,348)	-	-
Growing Guiding - Membership Development Fund	-	-	(185)	185	-
Growing Guiding - County Co-ordinator	-	34,800	(39,242)	4,442	-
Sports Partnership fund	9,907	50,017	(15,240)	-	44,684
	40,086	87,984	(84,468)	4,627	48,229
<b>Total funds</b>	1,393,814	529,836	(562,490)	-	1,361,160

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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11 **Analysis of net assets between funds**

Reserves at 31 December 2022 are represented by:

	<b>Fixed assets</b>	<b>Cash</b>	<b>Other working capital</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	551	1,533	-	<b>2,084</b>
Unrestricted funds	645,380	758,911	1,022	<b>1,405,313</b>
	<b>645,931</b>	<b>760,444</b>	<b>1,022</b>	<b>1,407,397</b>

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Reserves at 31 December 2021 are represented by:

	<b>Fixed assets</b>	<b>Cash</b>	<b>Other working capital</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Restricted funds</i>	-	48,229	-	<b>48,229</b>
<i>Unrestricted funds</i>	644,649	638,836	29,447	<b>1,312,931</b>
	<b>644,649</b>	<b>687,065</b>	<b>29,447</b>	<b>1,361,160</b>

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**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

England & Wales - Charity number 521654

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# Accounts

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# THE GUIDE ASSOCIATION NORTH WEST ENGLAND



**ACCOUNTS FOR THE YEAR  
ENDING 31 DECEMBER 2021**

**REGISTERED CHARITY NUMBER: 521654**

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# Charity Details

## Charity Name

The Guide Association North West England

## Trading Name

Girlguiding North West England

## Trustees

Julie Walton

Kathryn Qattan

Emma Dixon

Audrey Suart

Sarah Bennett

Helen Miller

(End of Appointment 1 May 2022)

Jacqueline Ramsden

(Appointed 1 May 2022)

Sue Beck

(End of Appointment 1 February 2021)

Tracey Johnson

(Appointed 1 February 2021)

Chris Mazeika-Rimmer

Amy Fraser

Elaine Disley

Karen Walker

Barbara Bryan

(End of Appointment 12 September 2021)

Tricia Beesley

(Appointed 12 September 2021)

Lisa Rylands

Greer McDonald

Sharon Weaver

Karen Cragg

(End of Appointment 19 October 2021)

Linda Pearson

(Appointed 19 October 2021)

Sarah Beale

Ann Marie Steele

Nikki Barker

Cheryl Gregson

## Executive Manager/ Administrator Headquarters

Kelly Hunter

Girlguiding North West England

Guiding Road

Preston PR2

5PD

## Charity Number

521654

## Statutory Auditor

MHA Moore and Smalley

Richard House Winckley

Square

Preston

PR1 3HP

# Trustees Report

The trustees have pleasure in presenting their report for the year ended 31 December 2021;

## Structure, Governance and Management

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

## Recruitment, Appointment, Induction and Training of New Trustees

The trustees are the county commissioners within the region, together with the region chair of finance and property, the chief commissioner, her deputy and her assistant. Each county commissioner is appointed by the chief commissioner (chair of the trustees) after consultation with the relevant county members. Trustees serve for a term of office of five years but would be removed as trustees should they cease to hold office for any reason before their anticipated term has expired. Trustees are assigned a mentor and follow the Guide Association induction programme for county commissioners. Formal and informal training is available to meet individual needs.

## Organisational Structure

The Guide Association North West England is one of the regions of the Guide Association and comprises of 17 counties, including the Isle of Man. The charity is subject to the policies agreed by the Guide Association. Details of officers who served during the year are show on page 3.

The Guide Association North West England is a volunteer led charity and although it's trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 10 employees, three of these staff members (county coordinators) undertake work which is funded by a number of counties but the staff are employed regionally. Trustees have identified that there are three staff who hold key management personnel roles (executive manager, growth & engagement manager and the finance officer).

Girlguiding North West England use the NJC (National Joint Council for Local Government Services) Salary Scale, any increases are in line with this scale which is used widely by the voluntary and community sector. Salaries were evaluated in 2016 and they were felt that they were in line with similar roles within the charity sector, however it is now felt that these will need be evaluated again.

### **Risk Management**

The trustees have examined the major strategic, business, and operational risks, which the charity faces. These are detailed in a risk register; the trustees usually review these annually but with the current COVID-19 pandemic they have been reviewed more regularly by the finance committee. Policies, systems, and processes exist to mitigate risks as far as possible. Trustees have also increased the number of meetings they have over the past two years to ensure that we are up to date with any new updates regarding how we should be working during the pandemic.

### **Objectives and Activities**

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

### **Aims**

Girlguiding North West England aims to enable girls and young women to develop their potential through supporting and valuing its leaders.

### **Main Objectives**

To train and support adult leaders in delivering the aims, and to support adults and girls in activities within Girlguiding North West England at a local level through the provision of uniform grants, grants for international trips, opportunities for networking and by holding large-scale training and events.

### **Strategies for Achieving Objectives**

During 2021 we've developed a new strategy 'Our Plan for 2022 & Beyond', to direct our work and achievements and we are just starting work now on how we will achieve the strategy.

The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit, when reviewing strategies and plans. The trustees believe that the activities carried out benefit the public by aiding the personal development and wellbeing of girls, young women, and adults through the pursuit of the association's aims and objectives.

## Significant Activities and Events

Our thoughts and love go out to our members, their relatives and friends who have all lost someone due to COVID-19.

The last two years, like for many other organisations and charities has been impacted by COVID-19, many of our events and activities that we had planned, have had to be postponed or cancelled or adapted to ensure that we can still deliver our objectives. We continued to use more virtual methods to hold events and communicate with members.



### 50 Birthday Celebrations

This year our region turned 50 years old! We had a fantastic time celebrating this milestone over the year. With lots of exciting activities which included; the region chief team attending 50 unit meetings and launching a Birthday Challenge pack that was put together by Express! (our youth forum), as well as holding a virtual Birthday Bash and sleepover. Thank you to all our members who helped us to celebrate 50 glorious years of Girlguiding North West England.

### Region Mascot Competition

We held a 50th birthday mascot competition, the winning design was turned in to a badge. The judging panel felt that the winning design truly represented both our milestone birthday year and the Guiding light. We also held a make your own Lumi virtual event with the competition winner and our assistant region chief.



### World Thinking Day

World Thinking Day which takes place on 22 February every year, this year we encouraged members to create virtual time capsules to celebrate the day as well as attend a virtual campfire singalong.

### Social Action

During this year we have continued to support the comfort bag scheme, as we have done over the past five years. The scheme donates items and puts them together in small bags of toiletries and care items to go inside handmade or donated bags, which are then donated to hospitals, hospices or refuges so that they can be given to people who find themselves with no belongings. This year we are so pleased that we met the 20,000 target. We have also been working on two new social action projects that we will be launching in 2022.



## Significant Activities and Events for Young Members

We delivered several activities and events for our young members, enabling them to develop their potential and to make a difference to the world. The events that we held for young members this year are as follows;



### Facebook Fun

We held a number of Facebook Fun live events for our members from different sections.

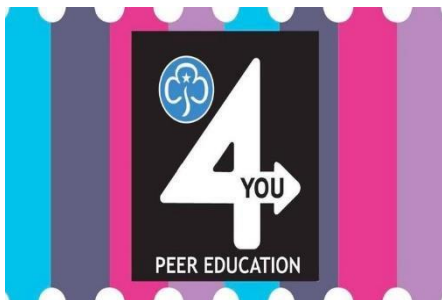
### Clever Cogs

Our partnership with BAE continues to grow, with the focus on encouraging members to take part in fun and exciting activities around engineering, this year we held a virtual event to launch the new Clever Cogs Making Waves challenge all about marine engineering.



### Peer Education

This training offers a fantastic opportunity for Ranger members to become Peer Educators and help support all sections to develop their skills and knowledge. They explore important topics such as Think Resilient (tools for mental well-being), Free Being Me (body confidence and self-esteem), Breaking Free (challenging gender stereotypes) and Youth Health (empowering Guides and Rangers to make their own decisions about alcohol, smoking, drugs and sex) and healthy relationships. Unfortunately, we were unable to deliver any trainings in 2021.



### International

As with 2020, it has been really challenging to deliver any international trips in or to even plan for 2022. We have lots of exciting trips taking place though in 2023 including sending some members to the World Scout Jamboree in South Korea. We can't wait to see our members embark on some exciting trips for 2023.



## Significant Activities and Events for Young Members Cont...

### Sport England/Motivate Project

In January 2018 we started the delivery of the Motivate (sport through social action) project, from funding for a three-year project that we secured in October 2017. This project encourages our members to participate in sport related social action projects and the project has been extended now until September 2022. This year we had a number of young members attend our sports young leader trainings.



### Inspire

We were delighted to unveil our support for Inspire members (young women aged 18-30), with some events planned to take place in 2022.

### World Record Attempt

For part of the 50th birthday celebration we attempted to set another world record for the largest online chain of people passing and wearing a self-adhesive badge! We are just waiting for the results of this from Guinness.



### Arts Award

We continued enabling girls to participate in the Arts Award Scheme. This year we saw 37 girls gain their discover award. We also gained Trinity Champion status for 2021-2022 for our successful delivery of Arts Award!

### UK Parliament Week

For the fifth year running we participated in UK Parliament Week, which is an annual event that engages people from across the UK with Parliament, by exploring what it means and to empower and encourage younger people to get involved.



## Significant Activities and Events for Adult Members Held



### Thanks & Recognition

As well as our usual region awards, this year we saw a new record number of volunteers being thanked by Girlguiding for all their hard work with the introduction of the new Hero Awards, where any member of Girlguiding being able to nominate someone else, the award really did take off in our region with a massive 148 awards given out.

We also held an event at region HQ to say thank you to some of those people who had received a Hero award.

### A Safe Space Training

We have continued to roll out our safeguarding training (A Safe Space) for leaders. To ensure that all our members are trained to the appropriate level according to their roles. Once again, our trainers worked really hard during the year to ensure that our members had access to the training they require to continue to volunteer.

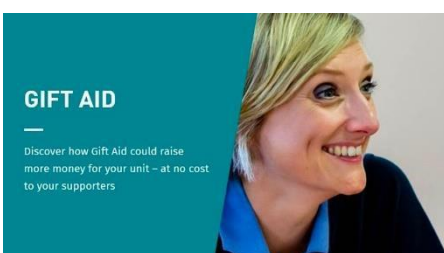


### Blended Guiding

We continued to encourage leaders to continue with a blended approach or face to face and virtual Guiding. Due to the ongoing COVID-19 measures guidance changed quickly, but having a blended approach meant that leaders could use both ways for delivering guiding as needed.

### Growth & Retention Support

We held several meetings and trainings to engage members and support counties with their membership growth and retention. We've also started to communicate with future members who are on our waiting lists, to keep them excited about joining Girlguiding.



### Gift Aid Training

We were able to continue with our Gift Aid training to ensure that units maximise the income they have coming in to support activities for girls and other costs associated with running a unit.

## Significant Activities and Events for Adult Members Held Cont...

### Volunteers Wellbeing

This year we also continued to support our volunteers wellbeing and mental health and held a conference which focused on volunteers looking after themselves.



### GOLDEN OPPORTUNITY

### Golden Opportunity Events

We held a number of Golden Opportunity events promoting the fantastic opportunities for our members across the region.

### Activity Centre Map

In order to support and promote the Girlguiding Activity Centres, we launched a page on our website focused on the fantastic activity centres across the region.



### Residential Experience Notifications (REN) Training

We also delivered some training on how to use Residential Event Notifications (REN) forms and how to complete them, so that our young members get to experience some amazing residential experiences.

### Go Training

We held some training session on how to use GO (our membership database) training which showed our members how to maintain accurate records and how to add girls' achievements.



## Partnerships



### BAE SYSTEMS

#### BAE Systems

We are continuing to work with BAE on Clever Cogs and held a virtual event and launched the new challenge pack Making Waves all about Marine Engineering.

#### UK Parliament Week

We supported UK Parliament week once again with a number of units taking part in this year's challenge pack.



#### Future Partnerships

We started work with several other partners in order to support our work and these will be progressed in 2022.

## Financial review

The charity has net outgoing resources this year of £32,654 (2020: £296 net incoming resources), as shown in the statement of financial activities on page 19.

## Funding sources

Most funding comes from members' subscriptions (£253,162 in 2021). Major expenditure is the staff salaries, programme of activity offered and adults' training.

## Reserves policy

At 31 December 2021 the charity held reserves totaling £1,361,160. Of this, £48,229 were restricted balances held as per the detailed information on page 34. A further £38,424 are balances designated for specific purposes and £644,649 relates to the net book value of fixed assets. The remaining £629,858 are unrestricted balances for use at the discretion of the charity.

- **Tangible fixed assets**

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

- **Designated funds**

Full details of the remaining designated funds can be seen on page 34.

- **Free reserves**

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

The trustees have examined the needs and challenges faced by The Guide Association North West England, in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs. It is felt that the optimum level of free reserves would be 12 months operating costs which at 2021 levels would equate to approximately £385,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2021, free reserves were equivalent to 19 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that the additional free reserves held at 31 December 2021 will need to be used in 2022 to support the charity's work in light of the pandemic.

## Principal risks and uncertainties

We understand that due to COVID-19 there continue to be an impact for Girlguiding North West England in 2022 and potentially longer

The key risks are that our membership numbers and subscription income may not increase as much as we would like, following the drop in members we saw during Covid. In addition, we are also finding ourselves in a challenging recruitment market with a number of staff vacancies, which potentially we may struggle to fill.

## Fundraising activities

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

## Plans for 2022

Our plans for 2022 are to deliver a number of exciting events and international opportunities for our members as well as increase our membership numbers.

## Statement of the Responsibilities of the Trustees for the Accounts

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

This report was approved for and on behalf of the Trustees on ....11 June 2022... and signed on its behalf by:



.....

K Qattan - Chair of Finance and Property

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Opinion**

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MHA Moore and Smalley, Statutory Auditor  
Richard House  
Winckley Square  
Preston  
PR1 3HP

2 August 2022

MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies		3,882	-	3,882	1,329
Other trading activities		91,770	-	91,770	63,599
Investments		1,261	-	1,261	2,300
Charitable activities		256,107	87,984	344,091	470,796
Other income		88,832	-	88,832	59,222
<b>Total income</b>	2	<b>441,852</b>	<b>87,984</b>	<b>529,836</b>	<b>597,246</b>
<b>Expenditure on:</b>					
Raising funds		49,894	-	49,894	42,643
Charitable activities		428,128	84,468	512,596	554,307
<b>Total expenditure</b>	3	<b>478,022</b>	<b>84,468</b>	<b>562,490</b>	<b>596,950</b>
<b>Net (expenditure)/income before transfers</b>		<b>(36,170)</b>	<b>3,516</b>	<b>(32,654)</b>	<b>296</b>
<b>Transfers between funds</b>		<b>(4,627)</b>	<b>4,627</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(40,797)</b>	<b>8,143</b>	<b>(32,654)</b>	<b>296</b>
<b>Reconciliation of funds</b>					
Balance brought forward at 1 January	10	1,353,728	40,086	1,393,814	1,393,518
<b>Balance carried forward at 31 December</b>	10	<b>1,312,931</b>	<b>48,229</b>	<b>1,361,160</b>	<b>1,393,814</b>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	2021		2020	
		£	£	£	£
<b>Intangible fixed assets</b>	6		-		-
<b>Tangible fixed assets</b>	7		<b>644,649</b>		<b>663,774</b>
<b>Current assets</b>					
Stock on hand		<b>61,169</b>		61,905	
Prepayments and accrued income		<b>7,480</b>		265,817	
Cash at bank and in hand		<b>687,064</b>		707,127	
		<b>755,713</b>		<b>1,034,849</b>	
<b>Current liabilities</b>					
Creditors and accruals	8	<b>32,875</b>		13,593	
Deposits received in advance	9	<b>6,327</b>		291,216	
		<b>39,202</b>		<b>304,809</b>	
<b>Net current assets</b>			<b>716,511</b>		<b>730,040</b>
<b>Net assets</b>			<b>1,361,160</b>		<b>1,393,814</b>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
- General:					
Building		<b>630,797</b>		646,145	
Other		<b>643,710</b>		605,024	
- Designated		<b>38,424</b>		102,559	
			<b>1,312,931</b>		<b>1,353,728</b>
<b>Restricted funds</b>			<b>48,229</b>		<b>40,086</b>
			<b>1,361,160</b>		<b>1,393,814</b>

The notes on pages 22 to 38 form part of these accounts

Approved and authorised for issue by the Trustees on .....11 June 2022.....




.....  
K Qattan – Chair of Finance and Property

.....  
J Walton – Chief Commissioner

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021		2020	
		£	£	£	£
<b>Net cash flow from operating activities</b>	1		<b>(17,758)</b>		<b>74,844</b>
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		<b>(3,566)</b>		<b>(2,456)</b>	
Investment income		<b>1,261</b>		<b>2,300</b>	
<b>Net cash flow from investing activities</b>			<b>(2,305)</b>		<b>(156)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			<b>(20,063)</b>		<b>74,688</b>
Cash and cash equivalents b/fwd			<b>707,127</b>		<b>632,439</b>
<b>Cash and cash equivalents c/fwd</b>			<b>687,064</b>		<b>707,127</b>

**Notes to the statement of cash flows:**

1	<b>Reconciliation of Operating profit to net cash inflow from operating activities</b>	<b>2021</b>	<b>2020</b>
		£	£
	Net incoming resources	(32,654)	296
	Investment income received	(1,261)	(2,300)
	Depreciation and amortisation	22,464	24,848
	Loss on sale of fixed assets	227	-
	(Increase)/decrease in stock	736	(855)
	Increase in debtors	258,337	(101,844)
	Increase/(decrease) in creditors	<u>(265,607)</u>	<u>154,699</u>
		<u>(17,758)</u>	<u>74,844</u>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

***Basis of accounting***

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

***Going concern***

The trustees are required to assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. Girlguiding North West England has 19 months of free reserves with the plan to use some of this in 2022 as well as applying for grants to help support the work in during the year. The Trustees and Management have put plans in place to manage the situation and monitor reserves levels. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

***Fund accounting***

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies (continued)**

***Fund accounting (continued)***

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

***Incoming resources***

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

***Resources expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

***Support costs allocation***

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

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies (continued)**

***Fixed assets***

Fixed assets (tangible and intangible) are stated at cost less accumulated depreciation/amortisation. Depreciation and amortisation have been provided at the following rates:-

- Website development - 33.33% straight line
- Land and buildings - 2% straight line
- Office and kitchen equipment - 25% on written down value
- Computer equipment - 33.33% straight line

Provision is made for any impairment.

***Financial instruments***

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Stocks***

Stocks are valued at the lower of cost and net realisable value, calculated using the first in, first out (FIFO) method. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

***Prepayments and accrued income***

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

***Cash and cash equivalents***

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

***Creditors, accruals and deposits received in advance***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. These are normally recognised at their settlement amount after allowing for any discounts due.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 24**

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**1 Accounting policies (continued)**

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

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 Incoming resources**

<b>2021</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
<b><i>Donations and legacies</i></b>			
Donations	3,882	-	3,882
	<b>3,882</b>	<b>-</b>	<b>3,882</b>
<b><i>Charitable activities</i></b>			
Members' subscriptions	253,162	-	253,162
Buchanan legacy	184	-	184
King George VI Fund	802	-	802
Income for events	1,236	-	1,236
Grants for Growth - Events and Resources	723	-	723
County co-ordinator	-	34,800	34,800
Sports partnership - Potentials Fund	-	50,017	50,017
Pears - Starting a New Unit grant	-	3,167	3,167
	<b>256,107</b>	<b>87,984</b>	<b>344,091</b>
<b><i>Trading activities</i></b>			
Goods and souvenirs	87,395	-	87,395
Room hire	4,375	-	4,375
	<b>91,770</b>	<b>-</b>	<b>91,770</b>
<b><i>Investment income</i></b>			
	<b>1,261</b>	<b>-</b>	<b>1,261</b>
<b><i>Other incoming resources</i></b>			
Youth Covid-19 Support fund grant	88,832	-	88,832
<b>Total incoming resources</b>	<b>441,852</b>	<b>87,984</b>	<b>529,836</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 Incoming resources (continued)**

<b>2020</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>Donations and legacies</b>			
<i>Donations</i>	1,329	-	1,329
	1,329	-	1,329
<b>Charitable activities</b>			
<i>Members' subscriptions</i>	373,996	-	373,996
<i>Buchanan legacy</i>	225	-	225
<i>King George VI Fund</i>	980	-	980
<i>Income for events</i>	1,720	-	1,720
<i>Grants for Growth - Events and Resources</i>	6,611	-	6,611
<i>County co-ordinator</i>	-	30,429	30,429
<i>Sports partnership - Potentials Fund</i>	-	22,647	22,647
<i>Pears space to grow funding</i>	-	34,188	34,188
	383,532	87,264	470,796
<b>Trading activities</b>			
<i>Goods and souvenirs</i>	57,167	-	57,167
<i>Room hire</i>	6,432	-	6,432
	63,599	-	63,599
<b>Investment income</b>			
	2,300	-	2,300
<b>Other incoming resources</b>			
<i>Youth Covid-19 Support fund grant</i>	59,222	-	59,222
<b>Total incoming resources</b>	<b>509,982</b>	<b>87,264</b>	<b>597,246</b>

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**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Resources expended**

<b>2021</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>
<b><i>Expenditure on fundraising</i></b>			
Goods and souvenirs	49,894	-	49,894
	<b>49,894</b>	<b>-</b>	<b>49,894</b>
<b><i>Charitable activities</i></b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	594	594
Kick start	-	7,596	7,596
Marshall Trust Fund	84	185	269
Buchanan Legacy	522	-	522
Subscriptions (Region)	173	-	173
Subscription support work	2,904	-	2,904
Training and conferences	2,629	-	2,629
Sport England equipment costs	-	7,527	7,527
Space to Grow	-	3,667	3,667
Partnership work	42	-	42
	<b>6,354</b>	<b>19,569</b>	<b>25,923</b>
<i>Support costs:</i>			
Rates and water	5,573	-	5,573
Heat and light	3,171	-	3,171
Insurance	3,402	-	3,402
Telephone, postage, printing and stationery	20,982	503	21,485
Other premises costs	76,825	-	76,825
Salaries, national insurance and pensions	243,891	64,396	308,287
Miscellaneous expenses	10,713	-	10,713
IT costs	7,819	-	7,819
Publicity and marketing	12,829	-	12,829
Audit and Accountancy	7,056	-	7,056
Travel and meeting costs	6,897	-	6,897
Depreciation and Amortisation	22,464	-	22,464
Loss on disposal of fixed assets	152	-	152
	<b>421,774</b>	<b>64,899</b>	<b>486,673</b>
Total expenditure on charitable activities	<b>428,128</b>	<b>84,468</b>	<b>512,596</b>
<b>Total resources expended</b>	<b>478,022</b>	<b>84,468</b>	<b>562,490</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Resources expended (continued)**

<b>2020</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>Expenditure on fundraising</b>			
Goods and souvenirs	42,643	-	42,643
	42,643	-	42,643
<b>Charitable activities</b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	9,410	9,410
Growing Guiding	-	1,141	1,141
Marshall Trust Fund	196	-	196
Buchanan Legacy	557	-	557
Chief Guides Memorial Fund	440	-	440
Expenditure for overseas visits	29,640	-	29,640
Residential and outdoor bursary	40	-	40
Subscriptions (Region)	184	-	184
Subscription support work	3,590	-	3,590
Events	2,658	-	2,658
Training and conferences	5,332	-	5,332
Sport England equipment costs	-	14,252	14,252
Space to Grow	-	8,135	8,135
Partnership work	152	-	152
	42,789	32,938	75,727
<i>Support costs:</i>			
Rates and water	5,628	-	5,628
Heat and light	3,341	-	3,341
Insurance	3,728	-	3,728
Telephone, postage, printing and stationery	19,667	1,272	20,939
Other premises costs	57,467	-	57,467
Salaries, national insurance and pensions	242,691	83,626	326,317
Miscellaneous expenses	6,530	668	7,198
IT costs	7,681	-	7,681
Publicity and marketing	6,038	-	6,038
Audit and Accountancy	7,728	-	7,728
Travel and meeting costs	7,169	498	7,667
Depreciation and Amortisation	24,848	-	24,848
	392,516	86,064	478,580
<b>Total expenditure on charitable activities</b>	<b>435,305</b>	<b>119,002</b>	<b>554,307</b>
<b>Total resources expended</b>	<b>477,948</b>	<b>119,002</b>	<b>596,950</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**3 Resources expended (continued)**

The Trustees receive no remuneration or benefits. Expenses of £3,033 (2020: £2,485) were reimbursed to 7 (2020: 14) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2020: £nil) were reimbursed to no (2019: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £7,056 (2020: £5,628) comprised:

- £5,910 relating to audit services (2020: £4,925); and
- £876 relating to accountancy and other services (2020: £703)

**4 Staff costs**

	2021	2020
	£	£
Wages and salaries	265,454	277,826
Social security costs	18,655	20,119
Defined contribution pension costs	24,178	22,372
Restructuring costs	-	6,000
	<hr/>	<hr/>
	<b>308,287</b>	<b>326,317</b>
	<hr/> <hr/>	<hr/> <hr/>

Included within restructuring costs in 2020 was one non-contractual redundancy payment of £6,000 which had been paid in full by the year end.

The average number of employees during the year was 11 (2020: 11) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee received emoluments totalling more than £60,000 in either year.

The key management personnel of the charity comprise the Strategy Manager, Operations Manager and the Finance Coordinator. The total employee benefits of the key management personnel were £120,397 (2020: £121,790).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2020: £nil) and is allocated to unrestricted funds.

**5 Related party transactions**

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

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**6 Intangible fixed assets**

	<b>Website development £</b>	<b>Total £</b>
<b>Cost</b>		
<i>At 1 January 2021</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2021	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Amortisation</b>		
<i>At 1 January 2021</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2021	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2021	-	-
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2020</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Tangible fixed assets**

	<b>Long leasehold land and buildings £</b>	<b>Office and kitchen equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>				
<i>At 1 January 2021</i>	767,370	80,222	30,729	878,321
Additions	-	394	3,172	3,566
Disposals	-	(419)	-	(419)
<b>At 31 December 2021</b>	<b>767,370</b>	<b>80,197</b>	<b>33,901</b>	<b>881,468</b>
<b>Depreciation</b>				
<i>At 1 January 2021</i>	121,225	66,601	26,721	214,547
Charged during the year	15,348	3,407	3,709	22,464
Disposals	-	(192)	-	(192)
<b>At 31 December 2021</b>	<b>136,573</b>	<b>69,816</b>	<b>30,430</b>	<b>236,819</b>
<b>Net book value</b>				
<b>At 31 December 2021</b>	<b>630,797</b>	<b>10,381</b>	<b>3,471</b>	<b>644,649</b>
<i>At 31 December 2020</i>	646,145	13,621	4,008	663,774

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**8 Creditors and accruals**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	<b>10,915</b>	2,550
Accrued expenses	<b>10,617</b>	10,356
Other creditors	<b>5,287</b>	-
Taxes and social security	<b>6,056</b>	687
	<b>32,875</b>	13,593

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**9 Deposits received in advance**

	<b>2021</b>	<b>2020</b>
	£	£
At 1 January	<b>291,216</b>	128,561
Additions during the year	<b>6,327</b>	291,216
Amounts released to income	<b>(291,216)</b>	(128,561)
<b>At 31 December</b>	<b>6,327</b>	291,216

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**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

10 **Funds movement – current year**

	<b>Balance at 1 January 2021 £</b>	<b>Add income this year £</b>	<b>Deduct expenditure this year £</b>	<b>Transfer between funds £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>					
<b>(a) General</b>					
Building	646,145	-	(15,348)	-	<b>630,797</b>
Other	605,024	441,852	(398,427)	(4,739)	<b>643,710</b>
	1,251,169	441,852	(413,775)	(4,739)	<b>1,274,507</b>
<b>(b) Designated</b>					
Marshall Trust	2,042	-	(84)	-	<b>1,958</b>
Senior Section Bursary	5,596	-	-	-	<b>5,596</b>
Building maintenance	54,381	-	(54,493)	112	-
Staff contingency	13,631	-	(6,766)	-	<b>6,865</b>
Residential & outdoor bursary fund	5,299	-	-	-	<b>5,299</b>
Subscription support fund	21,610	-	(2,904)	-	<b>18,706</b>
	102,559	-	(64,247)	112	<b>38,424</b>
<b>Restricted funds</b>					
Starting a new unit grant (SNUG)	4,139	-	(594)	-	<b>3,545</b>
Pears - Space to Grow	19,263	-	(19,263)	-	-
Pears - Starting a New Unit	4,429	3,167	(7,596)	-	-
Pears - Growth & Communities - Grants for Growth	2,348	-	(2,348)	-	-
Growing Guiding - Membership Development Fund	-	-	(185)	185	-
Growing Guiding - County Co- ordinator	-	34,800	(39,242)	4,442	-
Sports Partnership fund	9,907	50,017	(15,240)	-	<b>44,684</b>
	40,086	87,984	(84,468)	4,627	48,229
<b>Total funds</b>	<b>1,393,814</b>	<b>529,836</b>	<b>(562,490)</b>	<b>-</b>	<b>1,361,160</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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10 **Funds (continued)**

**Designated funds**

***Marshall Trust***

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

***Senior Section Bursary***

The Senior Section Bursary is a grant available to support Senior Section Members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Building Maintenance***

Funds have been designated to ensure that we can maintain the Region Head Quarters to meet the purposes of the building.

***Staff contingency***

Funds have been designated to fund temporary staff cover when necessary to ensure that the day-to-day running of the charity can continue in the result of staff absences.

***Information Technology (IT)***

Funds have been designated to ensure that the IT equipment needed for the staff team is kept up to date, in order to ensure the staff team can undertake their roles with the right equipment.

***Residential and Outdoor Bursary Fund***

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

***Subscription support fund***

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

**Restricted funds**

***Starting a New Unit Grant***

The Starting a New Unit Grant is a grant awarded by the Guide Association from central funds to assist with the costs of starting a new unit. It is intended to supplement any funding that may be available locally and is specifically intended to cover start-up costs to allow the leadership team to begin to run unit meetings.

***Pears – Space to Grow***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects in six of the region's counties.

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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10 Funds (continued)

***Pears – Growth & Communities – Grants for Growth***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects.

***Pears – Starting a New Unit***

This funding was received from Girlguiding HQ, via Pears to support new units.

***Growing Guiding – Membership Development Fund***

This income was secured for membership development activities. The remainder of the funding was spent by the year end.

***Growing Guiding – County Co-ordinator***

Five Counties (Cheshire Forest, Isle of Man, Wirral, Manchester and Lancashire South East) have funded a staff administrator who is employed through the Region Office.

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Funds movement – prior year

	<i>Balance at 1 January 2020</i>	<i>Add income this year</i>	<i>Deduct expenditure this year</i>	<i>Transfer between funds</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>(a) General</b>					
<i>Building</i>	661,493	-	(15,348)	-	<b>646,145</b>
<i>Other</i>	516,046	509,982	(395,863)	(25,141)	<b>605,024</b>
	<b>1,177,539</b>	<b>509,982</b>	<b>(411,211)</b>	<b>(25,141)</b>	<b>1,251,169</b>
<b>(b) Designated</b>					
<i>Marshall Trust</i>	2,238	-	(196)	-	<b>2,042</b>
<i>Senior Section Bursary</i>	5,596	-	-	-	<b>5,596</b>
<i>Building maintenance</i>	100,000	-	(55,619)	10,000	<b>54,381</b>
<i>Staff contingency</i>	20,923	-	(7,292)	-	<b>13,631</b>
<i>Information Technology (IT)</i>	10,000	-	-	(10,000)	-
<i>Residential &amp; outdoor bursary fund</i>	5,339	-	(40)	-	<b>5,299</b>
<i>Subscription support fund</i>	-	-	(3,590)	25,200	<b>21,610</b>
	<b>144,096</b>	<b>-</b>	<b>(66,737)</b>	<b>25,200</b>	<b>102,559</b>
<b>Restricted funds</b>					
<i>Starting a new unit grant (SNUG)</i>	10,717	-	(3,564)	(3,014)	<b>4,139</b>
<i>Peer Education Funding</i>	11	-	-	(11)	-
<i>Pears - Space to Grow</i>	18,964	34,188	(34,894)	1,005	<b>19,263</b>
<i>Pears - Starting a New Unit</i>	10,275	-	(5,846)	-	<b>4,429</b>
<i>Pears - Growth &amp; Communities - Grants for Growth</i>	4,129	-	(776)	(1,005)	<b>2,348</b>
<i>Growing Guiding - Membership Development Fund</i>	2,413	-	(2,413)	-	-
<i>Growing Guiding - County Co-ordinator</i>	4,406	30,429	(37,801)	2,966	-
<i>Sport England - Potentials Fund</i>	20,968	22,647	(33,708)	-	<b>9,907</b>
	<b>71,883</b>	<b>87,264</b>	<b>(119,002)</b>	<b>(59)</b>	<b>40,086</b>
<b>Total funds</b>	<b>1,393,518</b>	<b>597,246</b>	<b>(596,950)</b>	<b>-</b>	<b>1,393,814</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11 Analysis of net assets between funds**

Reserves at 31 December 2021 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2021 Total £</b>
Restricted funds	-	48,229	-	<b>48,229</b>
Unrestricted funds	644,649	638,836	29,447	<b>1,312,931</b>
	644,649	687,064	29,447	<b>1,361,160</b>

Reserves at 31 December 2020 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2020 Total £</b>
<i>Restricted funds</i>	-	90,103	(50,017)	<b>40,086</b>
<i>Unrestricted funds</i>	663,774	617,024	72,930	<b>1,353,728</b>
	663,774	707,127	22,913	<b>1,393,814</b>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND**

England & Wales - Charity number 521654

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# Accounts

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# THE GUIDE ASSOCIATION NORTH WEST ENGLAND



**ACCOUNTS**

**FOR THE YEAR  
ENDING 31 DECEMBER 2020**

**Registered Charity Number: 521654**

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# CHARITY DETAILS

## Charity Name

The Guide Association North West England

## Trading Name

Girlguiding North West England

## Trustees

Julie Walton  
Audrey Suart  
Sarah Bennett  
Helen Miller  
Sue Beck (End of appointment 1 February 2021)  
Tracey Johnson (Appointed 1 February 2021)  
Ann Healey (End of appointment 1 September 2020)  
Chris Mazeika-Rimmer (Appointed 1 September 2020)  
Amy Fraser (Appointed 1 September 2020)  
Elaine Disley  
Karen Walker  
Kathryn Qattan  
Helen Salvini (End of appointment 1 February 2020)  
Rona Rommel (Appointed 1 February 2020)  
Barbara Bryan  
Lisa Rylands  
Greer McDonald  
Rebecca Minors (End of Appointment 1 May 2020)  
Sharon Weaver (Appointed 1 May 2020)  
Karen Cragg  
Sarah Beale  
Helen McCreadie (End of Appointment 15 May 2020)  
Ann Marie Steele (Appointed 15 May 2020)  
Karen Forster (End of Appointment 1 December 2020)  
Nikki Barker (Appointed 1 December 2020)  
Cheryl Gregson  
Emma Dixon (Appointed 5 December 2020)

## Executive Manager/Administrator

Kelly Hunter

## Headquarters

Girlguiding North West England  
Guiding Road  
Preston  
PR2 5PD

## Charity Number

521654

## Statutory Auditor

MHA Moore and Smalley  
Richard House  
Winckley Square  
Preston  
PR1 3HP

# TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

## Structure, Governance and Management

### Governing Document

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

### Recruitment, Appointment, Induction and Training of New Trustees

The trustees are the county commissioners within the region, together with the region chair of finance and property, the chief commissioner, her deputy and her assistant. Each county commissioner is appointed by the chief commissioner (chair of the trustees) after consultation with the relevant county members. Trustees serve for a term of office of five years but would be removed as trustees should they cease to hold office for any reason before their anticipated term has expired. Trustees are assigned a mentor and follow The Guide Association induction programme for county commissioners. Formal and informal training is available to meet individual needs.



### Organisational Structure

The Guide Association North West England is one of the regions of The Guide Association and comprises of 17 counties, including the Isle of Man. The charity is subject to the policies agreed by The Guide Association. Details of officers who served during the year are shown on page 3.

The Guide Association North West England is a volunteer led charity and although the trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 11 employees, two of these staff members (county coordinators) undertake work which is funded by a number of counties but the staff are employed regionally. Trustees have identified that there are three staff who hold key management personnel roles (executive manager, growth & engagement manager and the finance officer) the total of these salaries for 2020 is £121,328 (2019: £123,525).

Girlguiding North West England use the NJC (National Joint Council for local Government Services) Salary Scale, any increases are in line with this scale which is used widely by the voluntary and community sector. Salaries were evaluated in 2016 and it is felt that they are in line with similar roles within the charity sector.

## Risk Management

The trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register, the trustees usually review these annually but with the current COVID-19 pandemic these have been reviewed more regularly by the finance committee. Policies, systems and processes exist to mitigate risks as far as possible. Trustees have also increased the number of meetings they have over the last 12 months to ensure that we are up to date with any new updates regarding how we should be working during the pandemic.

## Objectives and Activities

### Objects

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

### Aims

Girlguiding North West England aims to enable girls and young women to develop their potential through supporting and valuing its leaders.

### Main Objectives

To train and support adult leaders in delivering the aims, and to support adults and girls in activities within Girlguiding North West England at a local level through provision of uniform grants, grants for international trips, opportunities for networking and by holding large-scale training and events.

### Strategies for Achieving Objectives

During 2020 we used our five-year strategy which was developed in 2016 to direct our work and achievements. Our approach for achieving the objectives of the strategy has been threefold:

- Review, reflect and analyse
- Deliver direct training and support for adult members
- Deliver the provision of activities and challenge packs for girls and young women

We also used our youth participation strategy which was developed in 2017, youth participation is key at all levels of Girlguiding and we are committed to engage with all of our members, we've continued to do this in every piece of work that we deliver on.

The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The trustees believe that the activities carried out benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of the association's aims and activities.

## Significant Activities and Events

Our thoughts and love go out to our members, their relatives and friends who have all lost someone due to COVID-19.

Our year, like many other organisations and charities has been impacted by COVID-19, we have not been able to deliver all of the events and activities that we had originally planned and we have had to adapt and find new ways to deliver these virtually. In addition we've found new ways to keep our members updated through virtual catch ups specifically for commissioners and one session for all our members. Our counties have also found innovative ways to keep our members engaged through virtual sleepovers, camps and other events which has been lovely to see on social media.

This year has been a year to reflect and adapt to new working practices, and even though the region team and our members have been challenged in 2020, we have still managed to have a great year providing fun and unique opportunities for our members.

## Comfort Bags

Over the past four years, the region has supported a scheme which was developed by one of our members (Pat Mayle - from Greater Manchester West). The scheme donates items and puts together small bags of toiletries and care items to go inside a handmade or donated bag, which is then donated to hospitals so that they can be given out to people who find themselves in hospital with no belongings. Many of the counties within the region have agreed to support this initiative and we have seen over 19,000 bags donated to hospitals, hospices, women's refuges, homeless shelters and other organisations. This year has seen us expand the scheme to ensure that NHS workers received scrubs bags and care packages to help them through their most challenging COVID times in 2020, as well as making the twin hearts for patients, who are isolated, and their families.



## Sport England Funding/Motivate Project

In January 2018 we started the delivery of our Motivate (sport through social action) project, from funding for a three-year project that we secured from Sport England back in October 2017. This project encourages our members to participate in sport related social action projects. The project has been extended until April 2021 and we have been virtually delivering the project, with virtual sports young leader sessions, Facebook live events and training sessions for new sports young leaders.



## Significant Activities and Events for Young Members Held During 2020

We delivered several activities and events for our young members, enabling them to develop their potential and to make a difference to the world. The events for young members that we delivered this year are as follows;

### World Thinking Day

World Thinking Day, takes place on the 22 February and is celebrated annually by Scout and Guide organisations around the world. In 2020 we coordinated a Mini Me activity where our younger members created their very own Mini Me's to share empowering words with one another. We also held an event with the support of the British Army this was held on the 22 and 23 February to help celebrate World Thinking Day, this event saw over 200 of our Guide and Ranger members visit Fulwood Barracks in Preston to earn their Stage 5 Skills Builder Badge.



### Clever Cogs

Our partnership with BAE has grown, the focus of this partnership is to encourage our members to take part in fun and exciting activities focused on engineering, science and explosions. This year we developed an expansion pack 'Clever Cogs - Saving Places' all about the environment and how engineering can help save the planet.



## Significant Activities and Events for Young Members Held During 2020 Cont....

### Peer Education Training

This training offers a fantastic opportunity for Ranger members to become peer educators and help support all sections to develop their skills and knowledge by working 4ward, 4self and 4others. Peer educators are aged between 14-25 who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subject to life. Unfortunately we have been unable to hold any training, but we know that our peer educators have been busy providing virtual sessions for members, which have been very much needed in 2020. Topics include; Think Resilient (tools for mental well-being), Free Being Me (body Confidence and self esteem), Breaking Free (challenging gender stereotypes) and Youth Health (empowering Guides and Rangers to make their own decisions about alcohol, smoking, drugs and sex) and Healthy Relationships.

### International

This year has been challenging for all our members who had planned to attend a trip whether that was in the UK or internationally. At region level we had planned to send 180 of our members (in August 2020) to Poland for the European Jamboree, they would have joined around 17,000 members from across Scouting and Girlguiding at the Jamboree which was focused on climate change. This was rearranged to 2021, but in October we had to make the very difficult decision not to join the national contingent and pulled out of the trip. Following this decision we have been advised that the whole event has now been cancelled. Although we are saddened that we can no longer attend, the health and safety of our members is our priority and we are hopeful that our international adventures will be back on track in 2023.



### Boredom Buster Badge

We developed a 'Boredom Buster' Badge to help members during lockdown, ensuring a variety of different activities were all in one place, with plenty of ideas to keep our members busy whilst having bags of fun. With activities such as putting on your engineering hat one day, getting sporty in your garden, and exploring women's rights! Leaders could use the activities to support members to take part either through virtual meetings, or parents and carers could keep girls busy with activities.



## Significant Activities and Events for Young Members Held During 2020 Cont....

### Virtual Events

We have been able to hold two virtual events for members. The first was back in July 'Rock Out with Region' event in partnership with Rock Choir. This event saw members, enjoying a fun virtual sing song to Justin Timberlakes 'Can't Stop the Feeling'. The second event was held in December and was in partnership with Jade Kilduff from Sign Along with Us, who is also a Leader in Training from our Region. Sign Along with Us were runners up in Britain's Got Talent earlier in the year and we were lucky enough to persuade Jade to lead the event for us. Jade was joined by members of Sign Along with Us and taught us how to sign, sing, shimmer and shake to Shakin' Stevens classic 'Merry Christmas everyone'. We've also had laughing yoga sessions and programme activity sessions.



### Arts Award

We continued our work enabling girls to participate in the Arts Award Scheme. This year we saw 15 girls gain their explore award, 31 their bronze award, three their silver award and one achieved their gold award.

### UK Parliament Week

For the fourth year running we participated in UK Parliament Week, which is an annual event that engages people from across the UK with Parliament, explores what it means to them and empowers them to get involved. We developed a challenge pack that units across the region could use to explore what the UK Parliament means to them and their community.



## Significant Activities and Events for Adult Members Held During 2020

### Thanks and Recognition

This year we saw a record number of our members being thanked and recognised for their voluntary work, both with Girlguiding awards and with Queen's Honours. Well done to all our wonderful volunteers who never cease to amaze us with their passion and commitment.

The Girlguiding awards included; Four Laurel Awards, eight Region Chief Commissioner Awards, one Guiding Star and nine President Awards.

For the Queen's Honours we saw; Seven of our members across the region recognised.

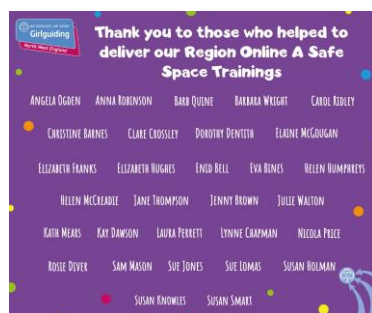


### A Safe Space Training

We have continued to roll out our safeguarding training (A Safe Space) for leaders and commissioners. We had a target compliance date of December 2020 to ensure that all our leaders and commissioners are trained to the appropriate level required in the new training. Our trainers worked really hard during 2020, to ensure that our members had access to the training they required to be able to continue in their volunteer roles.

### Blended Guiding Training

Over the summer we held some virtual training to support leaders to plan their guiding programme for the autumn term. Recognising that we need a blended (a combination of face to face, home and virtual) approach to guiding going forward.



## Significant Activities and Events for Adult Members Held During 2020 Cont....

### Growth Day

In November we held an online event focusing on growth and recruitment. The event looked at the challenges to growth and retention in light of COVID and gave volunteers ideas of new ways to recruit girls and volunteers, volunteer recognition and looked at alternative ways to be part of Girlguiding. Leaders were also able to create an action plan to help put their ideas in place.



### Gift Aid Training

We also developed some training to support our volunteers to register and prepare returns to claim for Gift Aid to ensure that they are maximising the income for units.

### All Things Guiding Challenge Pack

This year more than ever we've needed to look after ourselves, it has become even more clear just how incredible our volunteers are and how deserving they are of some me-time. To mark Mental Health Awareness Week 2020, we created a self-care activity pack with a guiding theme. The pack included some calming colouring, ways to practice gratitude, mindfulness and lots more.



## Partnerships

During 2020 we have continued to work with both existing and a number of new partners in order to bring a range of benefits to both Girlguiding North West England and our partners. We feel that our partnerships have a number of benefits, but in the main they strengthen our offer to our members, help us to raise our profile and help us to achieve our vision; to empower more girls to find their voice, to be their best, to have an equal world where girls can make a positive difference, be happy, safe and fulfil their potential. Thank you to all our supporters during 2020.



## Achievements and Performance

As outlined in this report, we have continued to provide unique training and events to support our members and offer them experiences that can only be enjoyed in guiding. At the beginning of the year our meeting rooms were being used for guiding training and events, but we were also able to hire our rooms to external organisations to generate income outside of our membership fees, but in March, all of this had to stop. We had always planned to use the building to support income generation, but of course this year this income stream has been impacted.

The sale of resources, uniforms and gifts, from the shop based at the region office and on-line sales has also been impacted. We had to close the shop for a little while during the first lockdown and then re-opened the on-line shop, sales are going well, but we are not back to the level of sales pre-COVID.

We continue to work on a growth and retention project, funded by Pears Foundation. This should have ended in 2020 but has been extended to April 2021. The work will benefit directly three counties but will also benefit the remaining 14 counties through knowledge and learning that can be shared across the region. Bursaries were made this year to members to enable them to take part in trips and to support leaders attending training. We also continued to administer a Guide Association grant awarded upon the opening of a new guiding unit, as well as allocating grants to members in need of financial support for subscriptions, resources and uniform. Throughout the year our young members continued to gain Queen's Guide Awards, Arts Awards and Duke of Edinburgh's Awards. The Region Chief Commissioner's Award and 'Thank You' badge continue to recognise the outstanding service of our adult members around the Region.

During the year we have also been able to utilise the fact that we have not been using the region office as much, and have undertaken some renovation work that we had planned and designated funds for. This has included some work to ensure our offices and shop are COVID safe and to increase the male WCs at the office. We have more work planned to take place in 2021 which include extending and securing the car park area, extending the shop so that the stock room is next door and transforming the current stock room into a third meeting room to support income generation.

## Financial review

The charity has net incoming resources this year of £296 (2019: £11,701 net incoming resources), as shown in the statement of financial activities on page 19.

## Funding sources

Most funding comes from members' subscriptions (£373,996 in 2020). Major expenditure is the staff salaries, programme of activity offered and adults' training.

## Reserves policy

At 31 December 2020 the charity held reserves totalling £1,393,814. Of this, £40,754 were restricted balances held as per the detailed information on page 34. A further £102,559 are balances designated for specific purposes and £663,774 relates to the net book value of fixed assets. The remaining £586,727 are unrestricted balances for use at the discretion of the charity.

- **Tangible fixed assets**  
On the balance sheet, the net book value of the land and buildings has been shown separately from general unrestricted funds.
- **Designated funds**  
Full details of the remaining designated funds can be seen on page 34.
- **Free reserves**  
Free reserves represent the 'working capital' of the Association available to support short and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income which becomes available to the charity and is expended at the trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated.

## Financial review (continued)

The trustees have examined the needs and challenges faced by The Guide Association North West England, in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs. It is felt that the optimum level of free reserves would be 12 months operating costs which at 2020 levels would equate to approximately £385,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2020, free reserves were equivalent to 18 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that that the additional free reserves held at 31 December 2020 will need to be used in 2021 to support the charity's work in light of the pandemic.

## Principal risks and uncertainties

We understand that due to COVID-19 there will be significant impact for Girlguiding North West England in 2021 and potentially longer, the main risks for us going forward include;

### Reduction in Membership

We did not expect this to impact us in 2020 as our membership income is received prior to lockdown and us having to halt face to face Guiding activities, but we are anticipating a potential loss of membership which will impact our subscriptions income for 2021 and potentially beyond. The reasons for a reduction in membership could include members not wanting to return to Guiding once we are able to meet in person, or a change in family circumstances where they may not be able to afford to continue their after-school activities and return to Girlguiding.

We are currently working on how we can support members and units to reduce any potential impact that a decrease in membership may have, as well as what measures we put in place for ourselves as a Region. We have already cancelled some trips and events we had planned for 2021 and 2022 and we will continue to look at what we can deliver as a Region going forward.

At this time, we feel that our priority needs to be ensuring we are supporting the grassroots levels in Girlguiding to get back on their feet and to open their units again to support girls. We have therefore been focusing our efforts on retention of membership. We made the decision not to furlough staff during the crisis and instead we refocused their roles to support counties with growth and retention of membership initiatives. As a result, we have been supporting leaders to facilitate virtual unit meetings as well as having been successful in opening some new virtual units. We have also spent time researching potential captive audiences in different localities across the region, so that we can engage with them and market Girlguiding to the relevant audiences as soon as face to face meetings are able to take place.

### Reduction in Room Hire Income

We have experienced a loss of room hire income due to social distancing rules and the closure of the region office, we are not anticipating opening up the meeting room bookings for some time. The danger here is that our usual customers may not want to return to face to face meeting, events and activities, as they may want to continue to run and manage these virtually. We recognise that although there may still be some face to face events needing to take place the benefit of holding more virtual meetings reduces costs to their own stretched and impacted budgets.

### Reduction in Shop Income

The shop was closed for a three-month period during the Covid-19 crisis; however, we are now back open on-line. We have also launched some activities, badges and challenge packs for leaders and girls to participate in virtually, so there will be some income in 2020.

## Fundraising activities

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

## Plans for 2021

- We will hold more virtual events
- We are celebrating 50 years of Girlguiding North West England with a Challenge Pack and some 50/50 fundraising challenges for members
- We will be looking to break a World Record
- We will be working to increase the number of partnerships and external supporters we work with
- We hope to rebuild our use of the region office and region shop to increase income to support the running of our building
- To carry out focused work to help us grow and retain, members throughout the North West, focusing on new areas through support for local Commissioners, training opportunities and funding
- To continue to work hard to increase our media coverage and to organise events to raise awareness and 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

## Statement of the Responsibilities of the Trustees for the Accounts

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

This report was approved for and on behalf of the Trustees on .....09 October 2021..... and signed on its behalf by:



.....

K Qattan - Chair of Finance and Property

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Opinion**

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA Moore and Smalley, Statutory Auditor  
Richard House  
Winckley Square  
Preston  
PR1 3HP

.....  
MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies		1,329	-	1,329	2,867
Other trading activities		63,599	-	63,599	126,618
Investments		2,300	-	2,300	3,049
Charitable activities		383,532	87,264	470,796	641,601
Other income		59,222	-	59,222	-
<b>Total income</b>	2	<b>509,982</b>	<b>87,264</b>	<b>597,246</b>	<b>774,135</b>
<b>Expenditure on:</b>					
Raising funds		42,643	-	42,643	55,058
Charitable activities		435,305	119,002	554,307	707,376
<b>Total expenditure</b>	3	<b>477,948</b>	<b>119,002</b>	<b>596,950</b>	<b>762,434</b>
<b>Net (expenditure)/income before transfers</b>		<b>32,034</b>	<b>(31,738)</b>	<b>296</b>	<b>11,701</b>
<b>Transfers between funds</b>		<b>59</b>	<b>(59)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>32,093</b>	<b>(31,797)</b>	<b>296</b>	<b>11,701</b>
<b>Reconciliation of funds</b>					
Balance brought forward at 1 January	10	1,321,635	71,883	1,393,518	1,381,817
<b>Balance carried forward at 31 December</b>	10	<b>1,353,728</b>	<b>40,086</b>	<b>1,393,814</b>	<b>1,393,518</b>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	2020		2019	
		£	£	£	£
<b>Intangible fixed assets</b>	6		-		-
<b>Tangible fixed assets</b>	7		<b>663,774</b>		<b>686,166</b>
<b>Current assets</b>					
Stock on hand		<b>61,905</b>		61,050	
Prepayments and accrued income		<b>265,817</b>		163,973	
Cash at bank and in hand		<b>707,127</b>		632,439	
		<b>1,034,849</b>		<b>857,462</b>	
<b>Current liabilities</b>					
Creditors and accruals	8	<b>13,593</b>		22,393	
Deposits received in advance	9	<b>291,216</b>		127,717	
		<b>304,809</b>		<b>150,110</b>	
<b>Net current assets</b>			<b>730,040</b>		<b>707,352</b>
<b>Net assets</b>			<b>1,393,814</b>		<b>1,393,518</b>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>	10				
- General:					
Building		<b>646,145</b>		661,493	
Other		<b>605,024</b>		516,046	
- Designated		<b>102,559</b>		144,096	
			<b>1,353,728</b>		<b>1,321,635</b>
<b>Restricted funds</b>			<b>40,086</b>		<b>71,883</b>
			<b>1,393,814</b>		<b>1,393,518</b>

The notes on pages 22 to 38 form part of these accounts

Approved and authorised for issue by the Trustees on .....9 October 2021.....



.....  
K Qattan – Chair of Finance and Property



.....  
J Walton – Chief Commissioner

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020		2019	
		£	£	£	£
<b>Net cash flow from operating activities</b>	1		<b>74,844</b>		<b>(75,672)</b>
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(2,456)		(3,233)	
Investment income		<u>2,300</u>		<u>3,049</u>	
<b>Net cash flow from investing activities</b>			<b>(156)</b>		<b>(184)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			<u><b>74,688</b></u>		<u><b>(75,856)</b></u>
Cash and cash equivalents b/fwd			<b>632,439</b>		<b>708,295</b>
<b>Cash and cash equivalents c/fwd</b>			<u><u><b>707,127</b></u></u>		<u><u><b>632,439</b></u></u>

**Notes to the statement of cash flows:**

1	<b>Reconciliation of Operating profit to net cash inflow from operating activities</b>	<b>2020</b>	<b>2019</b>
		£	£
	Net incoming resources	296	11,701
	Investment income received	(2,300)	(3,049)
	Depreciation and amortisation	24,848	30,442
	Loss on sale of fixed assets	-	-
	(Increase)/decrease in stock	(855)	2,983
	Increase in debtors	(101,844)	(113,935)
	Increase/(decrease) in creditors	<u>154,699</u>	<u>(3,814)</u>
		<u><u>74,844</u></u>	<u><u>(75,672)</u></u>

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

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

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### ***Going concern***

The trustees are required to assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. Girlguiding North West England has 16 months of free reserves with the plan to use some of this in 2021 as well as applying for grants to help support the work in during the year. Although our membership has decreased by 32% (as of February 2021), we are hopeful that once Guiding is able to meet face to face (outdoors and indoors) that membership will begin to increase, as will the income from other sources such as our shop and income room rentals. We also plan to review our expenditure and budget to ensure that we are making best use of the charities funds and this may also mean a staff restructure during the year. The Trustees and Management have put plans in place to manage the situation and monitor reserves levels. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### ***Fund accounting***

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

***Fund accounting (continued)***

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

***Incoming resources***

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

***Resources expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

***Support costs allocation***

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

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

***Fixed assets***

Fixed assets (tangible and intangible) are stated at cost less accumulated depreciation/amortisation. Depreciation and amortisation have been provided at the following rates:-

- Website development - 33.33% straight line
- Land and buildings - 2% straight line
- Office and kitchen equipment - 25% on written down value
- Computer equipment - 33.33% straight line

Provision is made for any impairment.

***Financial instruments***

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Stocks***

Stocks are valued at the lower of cost and net realisable value, calculated using the first in, first out (FIFO) method. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

***Prepayments and accrued income***

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

***Cash and cash equivalents***

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

***Creditors, accruals and deposits received in advance***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. These are normally recognised at their settlement amount after allowing for any discounts due.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

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

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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2 Incoming resources

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
<b><i>Donations and legacies</i></b>			
Donations	1,329	-	1,329
	<b>1,329</b>	<b>-</b>	<b>1,329</b>
<b><i>Charitable activities</i></b>			
Members' subscriptions	373,996	-	373,996
Buchanan legacy	225	-	225
King George VI Fund	980	-	980
Income for events	1,720	-	1,720
Grants for Growth - Events and Resources	6,611	-	6,611
County co-ordinator	-	30,429	30,429
Sports partnership - Potentials Fund	-	22,647	22,647
Pears space to grow funding	-	34,188	34,188
	<b>383,532</b>	<b>87,264</b>	<b>470,796</b>
<b><i>Trading activities</i></b>			
Goods and souvenirs	57,167	-	57,167
Room hire	6,432	-	6,432
	<b>63,599</b>	<b>-</b>	<b>63,599</b>
<b><i>Investment income</i></b>			
	<b>2,300</b>	<b>-</b>	<b>2,300</b>
<b><i>Other incoming resources</i></b>			
Youth Covid-19 Support fund grant	59,222	-	59,222
	<b>509,982</b>	<b>87,264</b>	<b>597,246</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**2 Incoming resources (continued)**

<b>2019</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>
<b>Donations and legacies</b>			
<i>Donations</i>	2,867	-	2,867
	2,867	-	2,867
<b>Charitable activities</b>			
<i>Members' subscriptions</i>	364,585	-	364,585
<i>Buchanan legacy</i>	230	-	230
<i>Chief Guides Memorial Fund</i>	3,208	-	3,208
<i>King George VI Fund</i>	1,003	-	1,003
<i>Starting a New Unit Grant</i>	-	8,748	8,748
<i>Income for overseas visits</i>	144,900	-	144,900
<i>Income for events</i>	4,631	-	4,631
<i>Growing Guiding - Membership Development</i>	-	(5,012)	(5,012)
<i>Grants for Growth - Events and Resources</i>	-	6,000	6,000
<i>County co-ordinator</i>	-	22,717	22,717
<i>Sports partnership - Potentials Fund</i>	-	19,621	19,621
<i>Pears space to grow funding</i>	-	61,840	61,840
<i>Pears - Starting a New Unit grant</i>	-	9,130	9,130
	518,557	123,044	641,601
<b>Trading activities</b>			
<i>Goods and souvenirs</i>	106,213	-	106,213
<i>Room hire</i>	20,405	-	20,405
	126,618	-	126,618
<b>Investment income</b>			
	3,049	-	3,049
<b>Total incoming resources</b>	<b>651,091</b>	<b>123,044</b>	<b>774,135</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Resources expended**

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
<b><i>Expenditure on fundraising</i></b>			
Goods and souvenirs	42,643	-	42,643
	<b>42,643</b>	<b>-</b>	<b>42,643</b>
<b><i>Charitable activities</i></b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	9,410	9,410
Growing Guiding	-	1,141	1,141
Marshall Trust Fund	196	-	196
Buchanan Legacy	557	-	557
Chief Guides Memorial Fund	440	-	440
Expenditure for overseas visits	29,640	-	29,640
Residential and outdoor bursary	40	-	40
Subscriptions (Region)	184	-	184
Subscription support work	3,590	-	3,590
Events	2,658	-	2,658
Training and conferences	5,332	-	5,332
Sport England equipment costs	-	14,252	14,252
Space to Grow	-	8,135	8,135
Partnership work	152	-	152
	<b>42,789</b>	<b>32,938</b>	<b>75,727</b>
<i>Support costs:</i>			
Rates and water	5,628	-	5,628
Heat and light	3,341	-	3,341
Insurance	3,728	-	3,728
Telephone, postage, printing and stationery	19,667	1,272	20,939
Other premises costs	57,467	-	57,467
Salaries, national insurance and pensions	242,691	83,626	326,317
Miscellaneous expenses	6,530	668	7,198
IT costs	7,681	-	7,681
Publicity and marketing	6,038	-	6,038
Audit and Accountancy	7,728	-	7,728
Travel and meeting costs	7,169	498	7,667
Depreciation and Amortisation	24,848	-	24,848
	<b>392,516</b>	<b>86,064</b>	<b>478,580</b>
Total expenditure on charitable activities	<b>435,305</b>	<b>119,002</b>	<b>554,307</b>
<b>Total resources expended</b>	<b>477,948</b>	<b>119,002</b>	<b>596,950</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Resources expended (continued)**

<b>2019</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>
<b>Expenditure on fundraising</b>			
Goods and souvenirs	55,058	-	55,058
	55,058	-	55,058
<b>Charitable activities</b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	7,969	7,969
Growing Guiding	32	780	812
Marshall Trust Fund	102	157	259
Buchanan Legacy	313	-	313
Chief Guides Memorial Fund	12,086	-	12,086
Expenditure for overseas visits	136,767	-	136,767
Senior Section Bursary	60	-	60
Residential and outdoor bursary	95	-	95
Subscriptions (Region)	198	-	198
Events	5,507	-	5,507
Training and conferences	28,713	14,749	43,462
Diamond Duke of Edinburgh expenditure	-	1,350	1,350
Sport England equipment costs	-	3,041	3,041
Partnership work	1,995	-	1,995
	185,868	28,046	213,914
<i>Support costs:</i>			
Rates and water	4,475	-	4,475
Heat and light	4,206	-	4,206
Insurance	2,874	-	2,874
Telephone, postage, printing and stationery	25,060	803	25,863
Other premises costs	16,951	-	16,951
Salaries, national insurance and pensions	243,831	85,504	329,335
Miscellaneous expenses	10,502	2,907	13,409
IT costs	10,427	-	10,427
Publicity and marketing	11,382	7,071	18,453
Audit and Accountancy	11,421	-	11,421
Travel and meeting costs	23,585	2,022	25,607
Depreciation and Amortisation	30,441	-	30,441
	395,155	98,307	493,462
<b>Total expenditure on charitable activities</b>	<b>581,023</b>	<b>126,353</b>	<b>707,376</b>
<b>Total resources expended</b>	<b>636,081</b>	<b>126,353</b>	<b>762,434</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**3 Resources expended (continued)**

The Trustees receive no remuneration or benefits. Expenses of £2,485 (2019: £15,365) were reimbursed to 14 (2019: 19) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2019: £229) were reimbursed to no (2019: 4) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £5,628 (2019: £10,100) comprised:

- £4,925 relating to audit services (2019: £4,700); and
- £703 relating to accountancy and other services (2019: £5,400)

**4 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>277,826</b>	272,237
Social security costs	<b>20,119</b>	29,644
Defined contribution pension costs	<b>22,372</b>	27,454
Restructuring costs	<b>6,000</b>	-
	<b>326,317</b>	329,335

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Included within restructuring costs is one non-contractual redundancy payment of £6,000 which had been paid in full by the year end.

The average number of employees during the year was 11 (2019: 13) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee received emoluments totalling more than £60,000 in either year.

The key management personnel of the charity comprise the Strategy Manager, Operations Manager and the Finance Coordinator. The total employee benefits of the key management personnel were £121,328 (2019: £123,525).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2019: £2,669) and is allocated to unrestricted funds.

**5 Related party transactions**

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

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**6 Intangible fixed assets**

	<b>Website development £</b>	<b>Total £</b>
<b>Cost</b>		
<i>At 1 January 2020</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2020	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Amortisation</b>		
<i>At 1 January 2020</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2020	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2020	-	-
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2019</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Tangible fixed assets**

	<b>Long leasehold land and buildings £</b>	<b>Office and kitchen equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>				
<i>At 1 January 2020</i>	767,370	79,773	28,722	875,865
Additions	-	449	2,007	2,456
Disposals	-	-	-	-
<b>At 31 December 2020</b>	<b>767,370</b>	<b>80,222</b>	<b>30,729</b>	<b>878,321</b>
<b>Depreciation</b>				
<i>At 1 January 2020</i>	105,877	62,082	21,740	189,699
Charged during the year	15,348	4,519	4,981	24,848
Disposals	-	-	-	-
<b>At 31 December 2020</b>	<b>121,225</b>	<b>66,601</b>	<b>26,721</b>	<b>214,547</b>
<b>Net book value</b>				
<b>At 31 December 2020</b>	<b>646,145</b>	<b>13,621</b>	<b>4,008</b>	<b>663,774</b>
<i>At 31 December 2019</i>	661,493	17,691	6,982	686,166

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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<b>8</b>	<b>Creditors and accruals</b>		
		<b>2020</b>	<b>2019</b>
		£	£
	Trade creditors	2,550	5,425
	Accrued expenses	10,356	7,138
	Other creditors	-	2,669
	Taxes and social security	687	7,161
		<hr/>	<hr/>
		<b>13,593</b>	<b>22,393</b>
		<hr/> <hr/>	<hr/> <hr/>

<b>9</b>	<b>Deposits received in advance</b>		
		<b>2020</b>	<b>2019</b>
		£	£
	At 1 January	127,717	128,561
	Additions during the year	178,426	127,717
	Amounts released to income	(14,927)	(128,561)
		<hr/>	<hr/>
	<b>At 31 December</b>	<b>291,216</b>	<b>127,717</b>
		<hr/> <hr/>	<hr/> <hr/>

Deferred income comprises amounts received in advance for:

- Trips and events which had been due to take place in 2020 but were cancelled as a result of the Coronavirus pandemic and for which refunds are due to be paid out in 2021
- Sport England grant funding received in error for which it is unclear whether repayment will be required

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

10 **Funds movement – current year**

	Balance at 1 January 2020 £	Add income this year £	Deduct expenditure this year £	Transfer between funds £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<b>(a) General</b>					
Building	661,493	-	(15,348)	-	646,145
Other	516,046	509,982	(395,863)	(25,141)	605,024
	1,177,539	509,982	(411,211)	(25,141)	1,251,169
<b>(b) Designated</b>					
Marshall Trust	2,238	-	(196)	-	2,042
Senior Section Bursary	5,596	-	-	-	5,596
Building maintenance	100,000	-	(55,619)	10,000	54,381
Staff contingency	20,923	-	(7,292)	-	13,631
Information Technology (IT)	10,000	-	-	(10,000)	-
Residential & outdoor bursary fund	5,339	-	(40)	-	5,299
Subscription support fund	-	-	(3,590)	25,200	21,610
	144,096	-	(66,737)	25,200	102,559
<b>Restricted funds</b>					
Starting a new unit grant (SNUG)	10,717	-	(3,564)	(3,014)	4,139
Peer Education Funding	11	-	-	(11)	-
Pears - Space to Grow	18,964	34,188	(34,894)	1,005	19,263
Pears - Starting a New Unit	10,275	-	(5,846)	-	4,429
Pears - Growth & Communities - Grants for Growth	4,129	-	(776)	(1,005)	2,348
Growing Guiding - Membership Development Fund	2,413	-	(2,413)	-	-
Growing Guiding - County Co-ordinator	4,406	30,429	(37,801)	2,966	-
Sport England - Potentials Fund	20,968	22,647	(33,708)	-	9,907
	71,883	87,264	(119,002)	(59)	40,086
<b>Total funds</b>	1,393,518	597,246	(596,950)	-	1,393,814

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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10 **Funds (continued)**

**Designated funds**

***Marshall Trust***

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

***Senior Section Bursary***

The Senior Section Bursary is a grant available to support Senior Section Members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Building Maintenance***

Funds have been designated to ensure that we can maintain the Region Head Quarters to meet the purposes of the building.

***Staff contingency***

Funds have been designated to fund temporary staff cover when necessary to ensure that the day-to-day running of the charity can continue in the result of staff absences.

***Information Technology (IT)***

Funds have been designated to ensure that the IT equipment needed for the staff team is kept up to date, in order to ensure the staff team can undertake their roles with the right equipment.

***Residential and Outdoor Bursary Fund***

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

***Subscription support fund***

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

**Restricted funds**

***Starting a New Unit Grant***

The Starting a New Unit Grant is a grant awarded by the Guide Association from central funds to assist with the costs of starting a new unit. It is intended to supplement any funding that may be available locally and is specifically intended to cover start-up costs to allow the leadership team to begin to run unit meetings.

***Peer Education Funding***

This funding was received from Girlguiding HQ to help deliver Peer Education sessions across the region.

***Pears – Space to Grow***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects in six of the region's counties.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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10 **Funds (continued)**

***Pears – Growth & Communities – Grants for Growth***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects.

***Pears – Starting a New Unit***

This funding was received from Girlguiding HQ, via Pears to support new units.

***Growing Guiding – Membership Development Fund***

This income was secured for membership development activities. The remainder of the funding was spent by the year end.

***Growing Guiding – County Co-ordinator***

Five Counties (Cheshire Forest, Isle of Man, Wirral, Manchester and Lancashire South East) have funded a staff administrator who is employed through the Region Office.

***Safeguarding Fund***

This funding is to support the National roll out of the updated Safe Space training for Leaders and Commissioners.

***Sport England – Potentials Fund***

This funding is to support a new three-year project focussed on sport and social action.

THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Funds movement – prior year

	<i>Balance at 1 January 2019</i>	<i>Add income this year</i>	<i>Deduct expenditure this year</i>	<i>Transfer between funds</i>	<i>Balance at 31 December 2019</i>
<i>Unrestricted funds</i>	£	£	£	£	£
<b>(a) General</b>					
<i>Building</i>	676,840	-	(15,347)	-	661,493
<i>Other</i>	542,603	651,091	(616,400)	(61,248)	516,046
	1,219,443	651,091	(631,747)	(61,248)	1,177,539
<b>(b) Designated</b>					
<i>Marshall Trust</i>	2,340	-	(102)	-	2,238
<i>Senior Section Bursary</i>	5,656	-	(60)	-	5,596
<i>Building maintenance</i>	75,000	-	-	25,000	100,000
<i>Staff contingency</i>	-	-	(4,077)	25,000	20,923
<i>Information Technology (IT)</i>	1,919	-	-	8,081	10,000
<i>Residential &amp; outdoor bursary fund</i>	5,434	-	(95)	-	5,339
	90,349	-	(4,334)	58,081	144,096
<b>Restricted funds</b>					
<i>Marshall Trust</i>	157	-	(157)	-	-
<i>Diamond Duke of Edinburgh</i>	1,350	-	(1,350)	-	-
<i>Starting a new unit grant (SNUG)</i>	8,083	8,748	(6,114)	-	10,717
<i>Peer Education Funding</i>	783	-	(772)	-	11
<i>Pears - Space to Grow</i>	7,735	61,840	(50,611)	-	18,964
<i>Pears - Growth &amp; Communities - Grants for Growth</i>	-	6,000	(1,871)	-	4,129
<i>Pears - Starting a New Unit</i>	3,000	9,130	(1,855)	-	10,275
<i>Growing Guiding - Membership Development Fund</i>	8,298	(5,012)	(873)	-	2,413
<i>Growing Guiding - County Co-ordinator</i>	6,541	22,717	(24,852)	-	4,406
<i>Safeguarding fund</i>	3,000	-	(6,167)	3,167	-
<i>Sport England - Potentials Fund</i>	33,078	19,621	(31,731)	-	20,968
	72,025	123,044	(126,353)	3,167	71,883
<b>Total funds</b>	1,381,817	774,135	(762,434)	-	1,393,518

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**11 Analysis of net assets between funds**

Reserves at 31 December 2020 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2020 Total £</b>
Restricted funds	-	90,103	(50,017)	<b>40,086</b>
Unrestricted funds	663,774	617,024	72,930	<b>1,353,728</b>
	663,774	707,127	22,913	<b>1,393,814</b>

Reserves at 31 December 2019 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2019 Total £</b>
<i>Restricted funds</i>	-	86,810	(14,927)	<b>71,883</b>
<i>Unrestricted funds</i>	686,166	545,628	89,841	<b>1,321,635</b>
	686,166	632,438	74,914	<b>1,393,518</b>