

## **THE GUIDE ASSOCIATION - LANCASHIRE EAST**

**Registered Charity No. 521710**

**STATEMENT OF FINANCIAL ACTIVITY  
AND BALANCE SHEET FOR THE YEAR ENDED  
31 DECEMBER 2021**

**Mayes Business Partnership Limited  
Chartered Certified Accountants  
22-28 Willow Street  
Accrington  
Lancashire  
BB5 1LP**

# **THE GUIDE ASSOCIATION - LANCASHIRE EAST**

**Registered Charity No. 521710**

## **CONTENTS:**

- 1 Executive Committee and Trustees Report
- 2 Independent Examiners Report
- 3 Statement of Financial Activities
- 4 Balance Sheet

## EXECUTIVE COMMITTEE &amp; TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2021

EXECUTIVE COMMITTEE & TRUSTEES	<u>Up until 12/09/21:</u>	<u>From 12/09/2021:</u>
County Commissioner:	Barbara Bryan	Patricia Beesley
Assistant County Commissioner:	-	Ailyn Garley
County Treasurer:	Jill Sutcliffe	Lauren Bradshaw
Membership Support & CRB:	Cheryl Lavery	Lynne Atherton
Assistant County Commissioner/Chair of Finance:	Karen Pashley	Karen Pashley
Trustees:	Patricia Beesley	Christine Barnes
	Katherine Hodson	Florence Bushby
	Harriet Smith	Emma Tranter
	Alice Mann	Katie Ward
	Louise Fairhurst	Anne Cooper
	Anne Cooper	Nicola Smith
	Lorraine Hunt	Nicola Price
	Kathryn Mears	Susan Godden
	Division Commissioners:	

The Executive Committee present their report and accounts of the Association for the year ended 31 December 2021.

## OBJECTIVES AND ACTIVITIES - PURPOSE

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

## STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES

Charity Law requires the Executive Committee to prepare accounts for each financial year. In preparing those accounts the Executive Committee are required to:

- i) select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent:
- ii) prepare the accounts on the going concern basis unless it is not appropriate to presume that the Association will continue to operate.

The Executive Committee are responsible for keeping proper accounting records to disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the accounts comply with the Charities Acts 2011.

## INVESTMENTS

The investments are held in the names of the Executive Committee on behalf of The Guide Association - Lancashire East and are recorded at their current market value. The historic cost of the investment was £72,245 (2020: £72,245).

## APPROVAL

This report was approved by the Executive Committee on 15 June 2022 and signed on their behalf.

**Patricia Beesley**  
County Commissioner:

**INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE AND TRUSTEES****YEAR ENDED 31 DECEMBER 2021**

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We report on the accounts of the Association for the year ended 31 December 2021 which comprise the statement of Financial Activities and the Balance Sheet set out on pages 3 and 4.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. Our 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 Independent Examiner'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 for our examination work.

**Respective responsibilities of the Executive Committee and examiner**

The Association's Executive Committee are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is our responsibility to:

- i) Examine the accounts (under Section 145 of the Charities Act 2011);
- ii) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- iii) To state whether particular matters have come to our attention.

**Basis of Independent Examiner's report**

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

**Independent Examiner's statement**

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

(1) which gives us reasonable cause to believe that in, any material respect, the requirements:

- (a) to keep accounting records in accordance with Section 386 of the Charities Act 2006; and
- (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Mayes Business Partnership Limited  
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Date: 15 June 2022

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Membership Subscriptions	2,492		25,032	
Training Resources	2,511		338	
Misc Income	578		92	
Donation	3,279		5,686	
		8,860		31,148
<b>RECEIPTS IN RESPECT OF EVENTS &amp; TRAINING</b>				
Adults: Training and development	932		9,496	
Girl Events: All age groups	6,327		-	
5-7	-		-	
7-10	-		-	
10+	-		21,071	
14+	20,474		7,593	
		27,733		38,160
<b>INVESTMENT INCOME</b>				
M & G Charifund	3,971		3,694	
Bank interest	258		417	
		4,229		4,111
<b>TOTAL INCOME - UNRESTRICTED FUNDS</b>		<u>40,822</u>		<u>73,419</u>
<b>INCOME</b>				
Donation - Hyndburn Division		191		-
<b>TOTAL INCOME - RESTRICTED FUNDS</b>		<u>191</u>		<u>-</u>
<b>TOTAL INCOME - ALL FUNDS</b>		<u>41,013</u>		<u>73,419</u>
<b>EXPENDITURE</b>				
Membership Subscriptions	5,298		2,462	
Telephone, Travelling and General Expenses	4,870		2,672	
Admin Support	3,383		2,395	
Printing, Stationery and Postage	123		171	
Grants and Sponsorship	(250)		250	
Insurance	732		711	
Accountancy	810		780	
		14,966		9,441
<b>EVENTS AND TRAINING</b>				
Adults: Leadership	8,265		4,538	
Training, Meetings & Development	6,408		9,247	
Girl Events: All age groups	14,541		3,818	
5-7	-		-	
7-10	108		-	
10+	-		6,402	
14+	12,379		14,498	
		41,701		38,503
<b>TOTAL EXPENDITURE - UNRESTRICTED FUNDS</b>		<u>56,667</u>		<u>47,944</u>
<b>EXCESS OF (EXPENDITURE OVER INCOME) /INCOME OVER EXPENDITURE IN UNRESTRICTED FUNDS</b>		<u>(15,845)</u>		<u>25,475</u>
<b>RESTRICTED FUNDS:</b>				
<b>EXCESS OF INCOME OVER EXPENDITURE:</b>		<u>191</u>		<u>-</u>
<b>EXCESS OF (EXPENDITURE OVER INCOME) /INCOME OVER EXPENDITURE IN ALL FUNDS</b>		<u>(15,654)</u>		<u>25,475</u>

**BALANCE SHEET****YEAR ENDED 31 DECEMBER 2021**

<b>ASSETS</b>	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>INVESTMENTS</b>				
5,083 Units M&G Charifund	79,102		69,768	
10,000 Units Blackrock FM	12,145		11,175	
23,000 Units Schroder	19,906		21,003	
		111,153		101,946
<b>CASH AND BANK ACCOUNTS</b>				
Community Account	29,079		47,865	
Cash at Stockbrokers	13,445		9,474	
Petty Cash	433		232	
Nationwide Savings Account - 90141091	40,568		40,398	
Nationwide Savings Account - 90141105	40,395		40,307	
		123,920		138,276
<b>CURRENT ASSETS</b>				
Stock	3,155		1,802	
Debtors	368		-	
Accrued interest	182		182	
Prepaid event deposits	720		-	
		4,425		1,984
<b>TOTAL ASSETS</b>		239,498		242,206
<b>LESS: LIABILITIES</b>				
Trade Creditors		4,838		908
<b>LESS: PROVISIONS FOR LIABILITIES AND CHARGES</b>				
Market value adjustment for investments		38,908		29,701
<b>NET ASSETS</b>		195,752		211,597
<b>REPRESENTED BY:</b>				
<b>Unrestricted Capital Fund</b>				
Brought Forward		211,597		186,122
Excess of (Expenditure over Income)/				
Income over Expenditure		(15,845)		25,475
Carried Forward		195,752		211,597
<b>RESTRICTED FUNDS:</b>				
<b>CURRENT ASSETS:</b>				
Community Account		191		-
<b>RESTRICTED FUNDS CARRIED FORWARDS</b>		191		-
<b>ALL NET ASSETS</b>		195,943		211,597
<b>ALL FUNDS</b>		195,943		211,597