

THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

STATEMENT OF FINANCIAL ACTIVITY
AND BALANCE SHEET FOR THE YEAR ENDED
31 DECEMBER 2022

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 & TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2022

EXECUTIVE COMMITTEE & TRUSTEES

County Commissioner:	Patricia Beesley
Assistant County Commissioner:	Ailyn Garley
County Treasurer:	Lauren Bradshaw
Membership Support & CRB:	Lynne Atherton
Assistant County Commissioner/Chair of Finance:	Karen Pashley
Trustees:	Christine Barnes
	Florence Bushby
Division Commissioners:	Emma Tranter
	Katie Ward
	Anne Cooper
	Nicola Smith
	Nicola Price
	Susan Godden

The Executive Committee present their report and accounts of the Association for the year ended 31 December 2022.

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 (2021: £72,245).

APPROVAL

This report was approved by the Executive Committee on 28-06-23 and signed on their behalf.



Patricia Beesley
County Commissioner:

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE AND TRUSTEES

YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the Association for the year ended 31 December 2022 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
Chartered Certified Accountants
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Lancashire
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Date:

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

		2022		2021	
		£	£	£	£
INCOME					
Membership Subscriptions		264		2,492	
Training Resources		181		2,511	
Misc Income		544		578	
Donation and grants		6,808		3,279	
			7,797		8,860
RECEIPTS IN RESPECT OF EVENTS & TRAINING					
Adults:	Training and development	7,721		932	
Girl Events:	All age groups	1,575		6,327	
	5-7	7,574		-	
	7-10	8,846		-	
	10+	6,082		-	
	14+	7,312		20,474	
			39,110		27,733
INVESTMENT INCOME					
M & G Charifund		4,474		3,971	
Bank interest		609		258	
			5,083		4,229
TOTAL INCOME - UNRESTRICTED FUNDS			51,990		40,822
INCOME					
Donation - Hyndburn Division			-		191
TOTAL INCOME - RESTRICTED FUNDS			-		191
TOTAL INCOME - ALL FUNDS			51,990		41,013
EXPENDITURE					
Membership Subscriptions		841		5,298	
Telephone, Travelling and General Expenses		3,985		4,870	
Admin Support		3,908		3,383	
Printing, Stationery and Postage		343		123	
Grants and Sponsorship		2,817		(250)	
Insurance		692		732	
Accountancy		840		810	
			13,426		14,966
EVENTS AND TRAINING					
Adults:	Leadership	1,789		8,265	
	Training, Meetings & Development	20,477		6,408	
Girl Events:	All age groups	11,360		14,541	
	5-7	7,854		-	
	7-10	8,364		108	
	10+	7,844		-	
	14+	7,108		12,379	
			64,796		41,701
TOTAL EXPENDITURE - UNRESTRICTED FUNDS			78,222		56,667
EXCESS OF (EXPENDITURE OVER INCOME) IN UNRESTRICTED FUNDS					
			(26,232)		(15,845)
RESTRICTED FUNDS:					
EXCESS OF INCOME OVER EXPENDITURE:			-		191
EXCESS OF (EXPENDITURE OVER INCOME) IN ALL FUNDS					
			(26,232)		(15,654)

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2022

ASSETS	2022		2021	
	£	£	£	£
INVESTMENTS				
5,083 Units M&G Charifund	74,696		79,102	
10,000 Units Blackrock FM	10,675		12,145	
23,000 Units Schroder	15,352		19,906	
		100,723		111,153
CASH AND BANK ACCOUNTS				
Community Account	43,080		29,079	
Cash at Stockbrokers	7,939		13,445	
Petty Cash	305		433	
Nationwide Savings Account - 90141091	40,740		40,568	
Nationwide Savings Account - 90141105	476		40,395	
		92,540		123,920
CURRENT ASSETS				
Stock	2,103		3,155	
Debtors	914		368	
Accrued interest	518		182	
Prepaid event deposits	1,500		720	
		5,035		4,425
TOTAL ASSETS		198,298		239,498
LESS: LIABILITIES				
Trade Creditors		300		4,838
LESS: PROVISIONS FOR LIABILITIES AND CHARGES				
Market value adjustment for investments		28,478		38,908
NET ASSETS		169,520		195,752
REPRESENTED BY:				
Unrestricted Capital Fund				
Brought Forward		195,752		211,597
Excess of (Expenditure over Income)/				
Income over Expenditure		(26,232)		(15,845)
Carried Forward		169,520		195,752
RESTRICTED FUNDS:				
CURRENT ASSETS:				
Community Account		191		191
RESTRICTED FUNDS CARRIED FORWARDS		191		191
ALL NET ASSETS		169,711		195,943
ALL FUNDS		169,711		195,943