

THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

**STATEMENT OF FINANCIAL ACTIVITY
AND BALANCE SHEET FOR THE YEAR ENDED
31 DECEMBER 2023**

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

THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

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EXECUTIVE COMMITTEE & TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2023

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	(resigned)
	Nicola Mellor	(appointed)
	Jacqueline Cronshaw	
	Katie Ward	
	Kayleigh Ritchie	
	Nicola Smith	
	Nicola Price	(resigned)
	Susan Godden	

The Executive Committee present their report and accounts of the Association for the year ended 31 December 2023.

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 £51,945 (2022: £72,245).

APPROVAL

This report was approved by the Executive Committee on 26-06-24 and signed on their behalf.



Patricia Beesley
County Commissioner:

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE AND TRUSTEES**YEAR ENDED 31 DECEMBER 2023**

We report on the accounts of the Association for the year ended 31 December 2023 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.

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Chartered Certified Accountants
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Date:

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
INCOME				
Membership Subscriptions	16,784		264	
Training Resources	-		181	
Misc Income	106		544	
Donation and grants	5,509		6,808	
		22,399		7,797
RECEIPTS IN RESPECT OF EVENTS & TRAINING				
Adults: Training and development	5,054		7,721	
Girl Events: All age groups	12,289		1,575	
5-7	23,038		7,574	
7-10	4,165		8,846	
10+	91,282		6,082	
14+	3,320		7,312	
		139,147		39,110
INVESTMENT INCOME				
M & G Charifund	4,346		4,474	
Blackrock	350		-	
Bank interest	1,421		609	
		6,117		5,083
TOTAL INCOME - UNRESTRICTED FUNDS		<u>167,663</u>		<u>51,990</u>
EXPENDITURE				
Membership Subscriptions	808		841	
Telephone, Travelling and General Expenses	1,871		3,985	
Admin Support	4,471		3,908	
Printing, Stationery and Postage	257		343	
Grants and Sponsorship	4,137		2,817	
Insurance	752		692	
Accountancy	882		840	
		13,178		13,426
EVENTS AND TRAINING				
Adults: Leadership			1,789	
Training, Meetings & Development	13,944		20,477	
Girl Events: All age groups	11,644		11,360	
5-7	20,807		7,854	
7-10	6,571		8,364	
10+	98,081		7,844	
14+	5,205		8,783	
		156,252		66,471
LOSS ON DISPOSAL OF FIXED ASSETS				
Schroder Investment	5,400		-	
		5,400		-
TOTAL EXPENDITURE - UNRESTRICTED FUNDS		<u>174,830</u>		<u>79,897</u>
EXCESS OF (EXPENDITURE OVER INCOME) IN UNRESTRICTED FUNDS		<u>(7,167)</u>		<u>(27,907)</u>
RESTRICTED FUNDS:				
EXCESS OF INCOME OVER EXPENDITURE:		<u>-</u>		<u>-</u>
EXCESS OF (EXPENDITURE OVER INCOME) IN ALL FUNDS		<u>(7,167)</u>		<u>(27,907)</u>

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2023

ASSETS	2023		2022	
	£	£	£	£
INVESTMENTS				
5,083 Units M&G Charifund	72,941		74,696	
10,000 Units Blackrock FM	10,778		10,675	
23,000 Units Schroder	-		15,352	
		83,719		100,723
CASH AND BANK ACCOUNTS				
Community Account	35,379		43,080	
Cash at Stockbrokers	27,897		7,939	
Petty Cash	839		305	
Nationwide Savings Account - 90141091	41,424		40,740	
Nationwide Savings Account - 90141105	484		476	
		106,022		92,540
CURRENT ASSETS				
Stock	2,851		2,103	
Debtors	650		914	
Accrued interest	885		518	
Prepaid event deposits	-		1,500	
		4,385		5,035
TOTAL ASSETS		194,127		198,298
LESS: LIABILITIES				
Trade Creditors		1,675		1,975
LESS: PROVISIONS FOR LIABILITIES AND CHARGES				
Market value adjustment for investments		31,774		28,478
NET ASSETS		160,678		167,845
REPRESENTED BY:				
Unrestricted Capital Fund				
Brought Forward		167,845		195,752
Excess of (Expenditure over Income)/				
Income over Expenditure		(7,167)		(27,907)
Carried Forward		160,678		167,845
RESTRICTED FUNDS:				
CURRENT ASSETS:				
Community Account		191		191
RESTRICTED FUNDS CARRIED FORWARDS		191		191
ALL NET ASSETS		160,869		168,036
ALL FUNDS		160,869		168,036