

THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

**STATEMENT OF FINANCIAL ACTIVITY
AND BALANCE SHEET FOR THE YEAR ENDED
31 DECEMBER 2024**

**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 2024

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 December 2023)
	Nicola Price	(Resigned December 2023)
	Susan Godden	(Resigned January 2025)
	Annette Spokes Ellis	(Appointed October 2024)
	Hazel Dalton	(Appointed April 2024)
	Harriet Wibberley Smith	(Appointed April 2024)
	Nicola Mellor	
	Jacqueline Cronshaw	
	Katie Ward	
	Kayleigh Ritchie	
	Nicola Smith	

The Executive Committee present their report and accounts of the Association for the year ended 31 December 2024.

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 (2023: £51,945).

APPROVAL

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



Patricia Beesley
County Commissioner:

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE AND TRUSTEES**YEAR ENDED 31 DECEMBER 2024**

We report on the accounts of the Association for the year ended 31 December 2024 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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BB5 1LP

Date:

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

		2024		2023	
		£	£	£	£
INCOME					
Membership Subscriptions		19,517		16,784	
Misc Income		406		106	
Donation and grants		3,527		5,509	
			23,450		22,399
RECEIPTS IN RESPECT OF EVENTS & TRAINING					
Adults:	Training and development	5,211		5,054	
Girl Events:	All age groups	8,577		12,289	
	5-7	7,710		23,038	
	7-10	2,870		4,165	
	10+	34,173		91,281	
	14+	3,612		3,320	
			62,153		139,147
INVESTMENT INCOME					
M & G Charifund		4,575		4,346	
Blackrock		375		350	
Bank interest		2,729		1,421	
			7,679		6,117
TOTAL INCOME - UNRESTRICTED FUNDS			<u>93,282</u>		<u>167,663</u>
EXPENDITURE					
Membership Subscriptions		889		808	
Telephone, Travelling and General Expenses		1,732		1,871	
Admin Support		5,485		4,471	
Printing, Stationery and Postage		305		257	
Grants and Sponsorship		923		4,137	
Insurance		834		752	
Accountancy		960		882	
			11,128		13,178
EVENTS AND TRAINING					
Adults:	Leadership	-		-	
	Training, Meetings & Development	8,596		13,944	
Girl Events:	All age groups	2,220		11,644	
	5-7	8,123		20,807	
	7-10	3,850		6,571	
	10+	21,156		98,081	
	14+	7,776		5,205	
			51,721		156,252
LOSS ON DISPOSAL OF FIXED ASSETS					
Schroder Investment		-		5,400	
			-		5,400
TOTAL EXPENDITURE - UNRESTRICTED FUNDS			<u>62,849</u>		<u>174,830</u>
EXCESS OF (EXPENDITURE OVER INCOME) IN UNRESTRICTED FUNDS			<u>30,433</u>		<u>(7,167)</u>
RESTRICTED FUNDS:					
EXCESS OF INCOME OVER EXPENDITURE:			<u>-</u>		<u>-</u>
EXCESS OF (EXPENDITURE OVER INCOME) IN ALL FUNDS			<u>30,433</u>		<u>(7,167)</u>

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2024

ASSETS	2024		2023	
	£	£	£	£
INVESTMENTS				
5,083 Units M&G Charifund	74,842		72,941	
10,000 Units Blackrock FM	11,255		10,778	
		86,097		83,719
CASH AND BANK ACCOUNTS				
Community Account	89,034		35,379	
Cash at Stockbrokers	3,738		27,897	
Petty Cash	176		839	
Nationwide Savings Account - 90141091	42,877		41,424	
Nationwide Savings Account - 90141105	484		484	
		136,309		106,023
CURRENT ASSETS				
Stock	1,960		2,851	
Debtors	703		650	
Accrued interest	1,345		885	
		4,008		4,386
TOTAL ASSETS		226,414		194,127
LESS: LIABILITIES				
Trade Creditors		960		1,675
LESS: PROVISIONS FOR LIABILITIES AND CHARGES				
Market value adjustment for investments		34,152		31,774
NET ASSETS		191,302		160,678
REPRESENTED BY:				
Unrestricted Capital Fund				
Brought Forward		160,678		167,845
Released from Restricted Funds		191		-
Excess of (Expenditure over Income)/				
Income over Expenditure		30,433		(7,167)
Carried Forward		191,302		160,678
RESTRICTED FUNDS:				
CURRENT ASSETS:				
Community Account		-		191
Restricted Capital Fund				
Brought Forward		191		191
Released to Unrestricted Funds		(191)		-
RESTRICTED FUNDS CARRIED FORWARDS		-		191
ALL NET ASSETS		191,302		160,869
ALL FUNDS		191,302		160,869

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