

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales · Charity number 521714

Details

Other names	MERSEYSIDE COUNTY GIRL GUIDES, MERSEYSIDE GUIDES, SOUTH WEST LANCASHIRE COUNTY GIRL GUIDES, GIRLGUIDING MERSEYSIDE
Status	Registered
Legal form	Other
Registered	1971-12-13
Register	View on the Charity Commission register

Contact

Address	36 Druids Cross Gardens Liverpool L18 3ED
Phone	01514483392
Email	smy0151@gmail.com
Website	www.girlguidingmerseyside.com

Activities

Objects: TO PROMOTE THE EDUCATION OF GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD.

Activities: Activities following the programme developed for youth sections by Girlguiding UK

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** MERSEYSIDE
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£51,591	£56,837	-	-
2024-12-31	£40,500	£44,789	-	-
2023-12-31	£83,802	£100,388	-	-
2022-12-31	£42,961	£29,543	-	-
2021-12-31	£21,055	£15,704	-	-
2020-12-31	£103,952	£83,267	-	-

Trustees

Name	Role	Appointed
Sylvia Ann Macaulay	Chair	2023-10-08
Diane Davies		2025-04-04
Elaine Fanning		2024-02-22
JANICE HUGHES		2021-06-08
Laura Watson		2024-02-29
Linda Susan Raffe		2019-10-12
Lisa Joan McIlhoney		2023-10-08
Lynda Hargreaves		2025-04-03
Mary Din		2018-07-06
Mia Emily Smallshaw		2023-10-08
Rebekah Bretherton		2024-06-19
Tracy Ann Daglar		2023-10-09

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales - Charity number 521714

Accounts

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2025**

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Report of the Trustees for the year ended 31 December 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2025.

Reference and Administrative Details

Charity number: 521714

Registered Office: 65 Walney Road
Liverpool
L12 5EN

Independent Examiner Mr S Yates
Chartered Certified Accountant
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers Nat West Bank Plc
138 Allerton Road
Liverpool
L18 2JN

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffe	Treasurer	
Mrs S Macaulay	County Commissioner	
Mrs J Hughes	Deputy County Commissioner	
Ms R Bretherton	Division Commissioner Mersey North	
Ms T Daglar	Division Commissioner East	
Ms L Watson	Joint Division Commissioner South	
Ms E Fanning	Joint Division Commissioner South	
Mrs M Dinn	Division Commissioner St. Helens	
Ms L McIlhoney	Joint Division Commissioner Huyton	
Ms M Smallshaw	Joint Division Commissioner Huyton	
Mrs D Davies	Division Commissioner Henley Park	- Appointed 04/04/25
Mrs L Hargreaves	Division Commissioner Henley Park	- Appointed 03/04/25
Mrs C Seeley	Joint Division Commissioner Northeast	- Appointed 07/10/25, Resigned 16/02/26
Miss R Seeley	Joint Division Commissioner Northeast	- Appointed 07/10/25, Resigned 16/02/26

**THE GUIDE ASSOCIATION
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**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of The Guide Association concerned with the development of girls and young women. Girlguiding Merseyside is the operating name of the Guide Association Merseyside.

Appointment of Trustees

The Trustees are elected under the terms of the Royal Charter. The Region Chief Commissioner is responsible for appointing the County Commissioner. A letter is sent to Guiders on the County Executive to invite suggestions for County Commissioner and after consideration and discussion an appointment is made. The other trustees are appointed by the County Commissioner and County Executive.

Trustees Induction and Training

The County Commissioner meets with the Region Chief Commissioner and the outgoing County Commissioner to discuss their role and to ensure a smooth handover of office. A mentor is appointed to help the County Commissioner. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. All Trustees attend trainings organised by the County and Region.

Organisation

The Trustees meet at least five times in each year to conduct the business of the charity through the County Executive Committee, the membership of which comprise the Trustees, the Division commissioners for each of the eight areas, the Trefoil Guild representative, the Adult Learning and Development lead, Adventure lead, membership Growth and Development Lead.

The County of Merseyside is one of 17 counties in the Region of the Guide Association of North West England.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Girlguiding Merseyside is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Association. The volunteer leaders spend many hours preparing programmes and activities for use in their weekly unit meetings as well as attending District meetings and other events organised by Divisions, County and Region. They ensure that their programme ideas remain up to date by attending relevant trainings.

**THE GUIDE ASSOCIATION
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**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

The safeguarding and wellbeing of the children in their care is a priority and every volunteer attends First Response and Safe Space courses. The true value of the part played by the adult volunteer leaders in Girlguiding Merseyside cannot be measured.

Achievements and Performance

Girlguiding Merseyside is a thriving, fun and interesting organisation providing a safe space to inspire, support and develop its members.

We currently have approximately 2,250 young people split across the Rainbows, Brownies, Guides and Rangers sections. Brownies is our biggest section and Ranger numbers continue to grow.

We have a total of 158 units in Merseyside. This is fewer than last year, but more dormant units have been officially closed, and some smaller units have combined to give girls a greater experience. Resources from closed units have been shared with units of a similar age group within the divisions. To facilitate the running of these units we have 508 adult volunteers who hold various positions within our county, this is an increase of over 50 from last year.

We continue to ensure that all units have fully trained leaders in both First Response and Safer Guiding. To support the numbers of members, and to give assurance to the region team that Merseyside is delivering good quality guiding, we have our executive team of advisors who work to support the county, providing guidance, leadership and any training opportunities that are required. The county commissioner team has worked hard to encourage leaders to engage with their girls both in the meeting place and with larger county activities.

We have several leaders working towards the Queens Guide Award. They have supported events throughout the county and region.

Region set us the challenge of 5 leaders gaining the Going Away With (GAW) qualification in 2025. With help and support from our lead volunteer and mentors, 6 leaders achieved this qualification. At least 3 more are nearly at the stage to be tested. Several members extended their skills by completing extra modules within the qualification. Camps and residentials have taken place during the year, and many units have been away to both our local activity centres and those further afield.

Five young members attended international trips with other members of the region. These were very successful. One leader was part of the team to take girls to Dubrovnik and by leading this group, she was able to gain the international unit of her GAW qualification.

Early in the year County held an International selection event for young members and six girls were selected to attend the region selection event in Lancaster. All six passed the selection process and are attending trips in 2026.

Four leaders applied for places on international trips within the region team and two were selected. This is excellent news.

The county continues to benefit from its indoor residential facility at Woodbank in Knowsley and the campsite at Scarisbrick which is jointly owned with Girlguiding Sefton. The management committee at Woodbank changed last year and the new team have worked tirelessly to ensure that the facility is kept to an excellent standard both inside and outside. Some changes have been made to ensure it is accessible to all users. Merseyside have taken on the role as chair of the committee at Scarisbrick for the next five years and will continue to maintain and improve the facility.

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Through our links with external organisations, we had leaders and girls become involved with the Merseyside Forest group and they helped design sculptures for the Griffin Woods near St. Helens. We had 20 leaders trained in reducing food waste. They completed training and were then able to return to units to pass on these skills. They were provided with a range of equipment and funds to support this through partnership with the local recycling authority.

We organised several sectional events this year: The Rainbows had a fun Wizard of Oz themed activity day with over 150 girls attending. Over 300 Brownies visited Eureka Wirral on what was the hottest day of the year. Over 100 Guides had a fun afternoon at Ninja Warriors in Hunts Cross, thankfully without any major injuries! 20 Rangers took part in an interactive quiz around Liverpool, and although the numbers were disappointing those who took part had an exciting adventure. We had over 400 girls from all sections take part in the region organised Adventures in the Mountains. This will not be forgotten as it happened during the first storm of the year. However, as our motto is 'Be Prepared', they took warm gear and many changes of clothes and all those who attended had a great time in the mud and rain. We held a social event for leaders at the beginning of the year where members were able to have an enjoyable time playing bingo and having a chat.

The county commissioner team had the first of a series of open afternoons where they were available for any adult members to come for a coffee and chat.

We held our annual review on 23rd November 2025, where we celebrated achievements within Merseyside. Long service awards were presented to members. 2 leaders gained 50 years, 7 gained 40 years, 3 gained 30 years and 2 gained 20 years. This is over 510 years between 14 leaders showing an exceptional level of dedication to help support the development of girls within Guiding. There are many others who have been volunteering for many years and must not be forgotten. We had a display of memorabilia at the review and our guest speaker told of how she helped establish the 100 years of Guiding display at Port Sunlight several years ago. The girls who have been selected to represent Merseyside on the International trips in 2026 were invited to have a stall at the review to help fund their trips.

Girlguiding Merseyside has financially supported all these activities and opportunities that were available throughout the year. This is possible because of our sound reserves, good housekeeping and financial planning.

The county leadership team and county President have represented the county at various church and civil services across Merseyside.

The future

Looking to the future, we will continue to recruit new volunteers and young members and try to place them in the most appropriate unit. This will help expand our membership.

Girls and the one leader who have been selected for the region international events will be supported by the county.

We will hold a Thinking Day service to celebrate 100 years of Thinking Day, with all our members invited.

We have planned events for each of the guiding family sections so the girls and have fun and adventure with others of similar age in a safe and stimulating environment.

We are expecting those leaders who have started the GAW qualification to complete this year and more are expected to start the process

**THE GUIDE ASSOCIATION
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**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2025, the analysis revealed that of total reserves of £56,935, a balance of £6,900 relates to restricted funds for the Linstead Legacy and £50,035 relates to unrestricted funds for maintenance and ongoing running costs of the charity. Included within the unrestricted funds total is £9,305 being held as fixed assets leaving £40,730 which represents approximately 11 months running costs.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf

Mrs S Macaulay
County Commissioner

S. Macaulay

Date:

25/4/26

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COUNTY OF MERSEYSIDE GUIDE ASSOCIATION**

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of The Guide Association County Of Merseyside
I report to the charity trustees on my examination of the accounts of The Guide Association County Of Merseyside for the year ended 31 December 2025 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Steven Yates FCCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 28/4/26

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Donations and Legacies	2	520	25,736	26,256	4,106
Charitable Activities	3	14,741	9,371	24,112	34,769
Investments	4	<u>1,223</u>	<u>-</u>	<u>1,223</u>	<u>1,625</u>
Total Income		<u>16,484</u>	<u>35,107</u>	<u>51,591</u>	<u>40,500</u>
Expenditure					
Charitable Activities	5	<u>19,147</u>	<u>37,690</u>	<u>56,837</u>	<u>44,789</u>
Total Expenditure		<u>19,147</u>	<u>37,690</u>	<u>56,837</u>	<u>44,789</u>
Net (Expenditure)/Income		(2,663)	(2,583)	(5,246)	(4,289)
Transfer Between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements In Funds		(2,663)	(2,583)	(5,246)	(4,289)
Fund Balances Brought Forward at 1 January 2025		<u>52,698</u>	<u>9,483</u>	<u>62,181</u>	<u>66,470</u>
Funds Balances Carried Forward at 31 December 2025		<u>50,035</u>	<u>6,900</u>	<u>56,935</u>	<u>62,181</u>

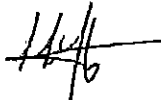
The notes on pages 9 to 14 form part of these accounts.

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		305		381
Investments	9		<u>9,000</u>		<u>9,000</u>
			9,305		9,381
Current Assets					
Debtors	10	492		484	
Cash at bank & in hand		<u>48,488</u>		<u>53,626</u>	
		48,980		54,090	
Creditors					
Falling due within one year	11	<u>(1,350)</u>		<u>(1,290)</u>	
Net Current Assets			<u>47,630</u>		<u>52,800</u>
Net Assets	12		<u>56,935</u>		<u>62,181</u>
Funds					
Unrestricted Funds			50,035		52,698
Restricted Funds	13		<u>6,900</u>		<u>9,483</u>
			<u>56,935</u>		<u>62,181</u>

Approved by the Board of Trustees on 25/4/26 and signed on its behalf by:



Linda Raffe
Trustee

The notes on pages 9 to 14 form part of these accounts.

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of training to further the purposes of the charity and their associated support costs.

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Office equipment	-	20% reducing balance basis
Computers	-	3 yrs straight line

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants:				
Guide Association Community	-	-	-	3,906
Adventure in the Mountains	-	7,703	7,703	-
St. Helens MBC	-	18,033	18,033	-
Donation				
Other small donations	<u>520</u>	<u>-</u>	<u>520</u>	<u>200</u>
	<u>520</u>	<u>25,736</u>	<u>26,256</u>	<u>4,106</u>

The income from donations and legacies last year was £4,106 of which £200 was unrestricted and £3,906 was restricted.

**THE GUIDE ASSOCIATION
COUNTY OF MERSEYSIDE**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Subscriptions	12,664	-	12,664	12,969
Training	1,478	9,371	10,849	20,193
Shop Sales	<u>599</u>	<u>-</u>	<u>599</u>	<u>1,607</u>
	<u>14,741</u>	<u>9,371</u>	<u>24,112</u>	<u>34,769</u>

The income from charitable activities last year was £34,769 of which £14,576 was unrestricted and £20,193 was restricted.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank and bond interest	<u>1,223</u>	<u>-</u>	<u>1,223</u>	<u>1,625</u>

The investment income last year was £1,625 all of which was unrestricted.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Subscriptions	1,753	-	1,753	1,645
Training	8,404	9,371	17,775	30,433
Grants	850	28,319	29,169	1,143
Shop & other purchases	319	-	319	1,750
Repairs & renewals	1,047	-	1,047	1,856
Insurance	1,108	-	1,108	198
Sundry expenses	1,357	-	1,357	2,408
Depreciation	76	-	76	354
Support costs	770	-	770	897
Governance costs	<u>3,463</u>	<u>-</u>	<u>3,463</u>	<u>4,105</u>
	<u>19,147</u>	<u>37,690</u>	<u>56,837</u>	<u>44,789</u>

The expenditure for charitable activities last year was £44,789 of which £23,453 was unrestricted and £21,336 was restricted.

**THE GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

6 Support Costs

	Charitable Activities £	Total 2025 £	Year End 2024 £
Printing, postage, stationery and telephone	<u>770</u>	<u>770</u>	<u>897</u>

Trustees Expenses

The Trustees did not receive any emoluments during either year.

Three Trustees received expenses of £598 throughout the year for reimbursement of general expenses (2024 - £2,206).

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accountancy	1,350	-	1,350	1,290
AGM and other meeting costs	<u>2,113</u>	<u>-</u>	<u>2,113</u>	<u>2,815</u>
	<u>3,463</u>	<u>-</u>	<u>3,463</u>	<u>4,105</u>

The expenditure for governance costs last year was £4,105, all of which was unrestricted.

The accountancy costs relate entirely to the Independent Examination of the accounts.

**THE GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

8 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
At 1 January 2025	<u>9,623</u>	<u>9,983</u>	<u>19,606</u>
At 31 December 2025	<u>9,623</u>	<u>9,983</u>	<u>19,606</u>
Depreciation			
At 1 January 2025	9,242	9,983	19,225
Charge for the year	<u>76</u>	<u>-</u>	<u>76</u>
At 31 December 2025	<u>9,318</u>	<u>9,983</u>	<u>19,301</u>
Net Book Value			
At 31 December 2025	<u>305</u>	<u>-</u>	<u>305</u>
At 31 December 2024	<u>381</u>	<u>-</u>	<u>381</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

9 Fixed asset investments

	2025 £	2024 £
National Savings Income Bonds	<u>9,000</u>	<u>9,000</u>

10 Debtors

	2025 £	2024 £
Prepayments	<u>492</u>	<u>464</u>

**THE GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

11	Creditors and current liabilities falling due within one year	2025	2024
		£	£
	Accruals and deferred income	<u>1,350</u>	<u>1,290</u>

12 Analysis of net assets

	Fixed Assets £	Current Assets £	Creditors £	Total £
Unrestricted Funds	9,305	42,080	(1,350)	50,035
Restricted Funds	<u>-</u>	<u>6,900</u>	<u>-</u>	<u>6,900</u>
	<u>9,305</u>	<u>48,980</u>	<u>(1,350)</u>	<u>56,935</u>

13 Restricted funds

	Movement in funds			Balance at 31 December 2025 £
	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	
Training	-	9,371	(9,371)	-
Donations, Legacies & Grants	<u>9,483</u>	<u>25,736</u>	<u>(28,319)</u>	<u>6,900</u>
	<u>9,483</u>	<u>35,107</u>	<u>(37,690)</u>	<u>6,900</u>

Income from training has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund.

Income from donations, legacies and grants has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund with the balance above carried forward for future events.

14 Related Party Disclosures

There were no related party transactions.

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales - Charity number 521714

Accounts

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2024**

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Report of the Trustees for the year ended 31 December 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2024.

Reference and Administrative Details

Charity number: 521714

Independent Examiner Mr S Yates
Chartered Certified Accountant
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers Nat West Bank Plc
138 Allerton Road
Liverpool
L18 2JN

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffe	Treasurer
Mrs S Macaulay	County Commissioner
Mrs J Hughes	Deputy County Commissioner
Ms L Hargreaves	Division Commissioner Henley Park – Appointed 16/9/24
Ms K Smith	Division Commissioner Mersey North - resigned 09/3/23
Ms R Bretherton	Division Commissioner Mersey North -Appointed 19/6/24
Ms T Daglar	Division Commissioner East
Ms L Watson	Joint Division Commissioner South -Appointed 29/2/24
Ms E Fanning	Joint Division Commissioner South -Appointed 22/2/24
Mrs M Dinn	Division Commissioner St. Helens
Ms L McIlhoney	Joint Division Commissioner Huyton
Ms M Smallshaw	Joint Division Commissioner Huyton
Mrs J Hughes	Division Commissioner Northeast
Ms D Davies	Division Commissioner Henley Park – Appointed 04/04/25

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of The Guide Association concerned with the development of girls and young women. Girlguiding Merseyside is the operating name of the Guide Association Merseyside.

Appointment of Trustees

The Trustees are elected under the terms of the Royal Charter. The Region Chief Commissioner is responsible for appointing the County Commissioner. A letter is sent to Guiders on the County Executive to invite suggestions for County Commissioner and after consideration and discussion an appointment is made. The other trustees are appointed by the County Commissioner and County Executive.

Trustees Induction and Training

The County Commissioner meets with the Region Chief Commissioner and the outgoing County Commissioner to discuss their role and to ensure a smooth handover of office. A mentor is appointed to help the County Commissioner. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. All Trustees attend trainings organised by the County and Region.

Organisation

The Trustees meet at least five times in each year to conduct the business of the charity through the County Executive Committee, the membership of which comprises the Trustees, the Division Commissioners for each of the seven areas, the Trefoil Guild representative, the Leadership Coordinator, Guiding Development Chair, International Adviser and Outdoor Activities Adviser.

The County of Merseyside is one of 17 counties in the Region of the Guide Association of North West England.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Girlguiding Merseyside is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Association. The volunteer leaders spend many hours preparing programmes and activities for use in their weekly unit meetings as well as attending District meetings and other events organised by Divisions, County and Region. They ensure that their programme ideas remain up to date by attending relevant trainings. The safeguarding and wellbeing of the children in their care is a priority and every volunteer attends First Response and Safe Space courses. The true value of the part played by the adult volunteer leaders in Girlguiding Merseyside cannot be measured.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Achievements and Performance

Girlguiding Merseyside is a thriving, fun and interesting organisation providing a safe space to inspire, support and develop its members.

We currently cater for approximately 2380 young people, split across the Rainbows, Brownies, Guides and Rangers sections, with Brownies being our biggest section.

We have a total of 170 units in Merseyside. This is fewer than last year but many dormant units have been officially closed with resources being shared with other similar units. To facilitate the running of these units we have 448 adult volunteers who hold various positions within our county. These range from commissioners, leaders and assistant leaders to unit helpers and young leaders.

To support this number of members, and to give assurance to the region team that Merseyside is delivering good quality Guiding, we have our executive team and advisors who work tirelessly to support the county, providing guidance, leadership and all the necessary training opportunities that are required. The county commissioner team has worked hard to encourage leaders to engage with their girls both in the meeting place and with larger activities.

Our Queens Guide and Duke of Edinburgh groups continue to work on their awards with lots of social action projects and expeditions taking place. Beatrice Overend gained the Queens Guide Award in November.

Camps and residential have taken place throughout the year, with lots of units able to take their members away to a wide range of activity centres and campsites. One unit visited Our Chalet in Switzerland in the summer and are so inspired they are planning a trip to Mexico in a few years' time. Leaders worked to complete the Going Away With (GAW) qualification with several others completing extra modules for Camping and International Travel.

We continue to ensure that all units have fully trained leaders in both First Response and Safer Guiding trainings.

2024 saw the process of applying for international trips with region support continue. A number of our members applied for places and after progressing through the selection process, five young members were selected for trips which will take place in the summer of 2025. They are going to visit Croatia, South Korea and Cambodia. One leader applied to be part of these trips, and was successful. She is leading a group to visit Dubrovnik in the summer of 2025 and will complete a range of qualifications to ensure the trip is a success.

The county continues to benefit from its indoor residential facility at Woodbank in Knowsley and the camp site at Scarisbrick which is jointly owned with Girlguiding Sefton. Both offer excellent facilities in a safe and exciting environment for our young members. The management committees of both sites work hard to carry out any maintenance works required. Woodbank is in the process of updating its constitution and will have a new management committee in January 2025.

We held a planning day in June, with a mix of leaders of all ages and experience coming together to discuss what events the county team may provide in 2024/5 and to decide what trainings would be needed.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

We had a cross-sectional Thinking Day event this year, where girls and leaders completed a range of activities with a worldwide theme. We also organised sectional events as the leaders had asked for them. Over 200 Rainbows visited Knowsley Safari Park, over 500 Brownies visited BeWILDerwood near Malpas, 100 Guides took part in 'Adventures by the Sea' in Southport and 50 Rangers and leaders took part in a Pizza & Paint session led by a local artist.

We have had many girls achieving the Bronze, Silver and Gold awards within their age group section. This is excellent and it is a real testament to the dedication of the leaders who plan the programme with such care that this is possible.

The county annual review took place on November 24th where leaders and volunteers came together to celebrate the achievements of Merseyside county. Long service awards were presented to members. 1 leader gained her 60 years, 2 gained 50 years, 1 gained 40 years, 5 gained 30 years and 6 gained 20 years. This is exceptional dedication to a voluntary organisation.

Two girls spoke to the audience about their international adventures in USA and Cambodia. We had a further introduction to international events evening in November where both leaders and girls were able to gather information about the opportunities available to them in 2026.

Girlguiding Merseyside has financially supported all the activities and opportunities that were available throughout the year. This is only possible because of our sound reserves, good housekeeping and financial planning.

The future

Looking to the future, we will continue to recruit new volunteers and young members to enable us to expand our membership and we will uphold our policy of helping Merseyside to grow.

Girls who have applied for the region events in 2026 will attend a selection weekend within Merseyside and we hope some will be selected for the trips. County will support the fundraising that will be needed for such an adventure.

Many leaders are completing the required qualifications to take their girls away on residential experiences. We had 3 complete such qualifications in 2024 and are expecting more in 2025.

There are 'days out' planned for each section when the girls can have fun and adventure with girls of their own age range.

Leaders will represent the county at church and civil services across Merseyside.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2024, the analysis revealed that of total reserves of £62,181, a balance of £9,483 relates to restricted funds for training activities and £52,698 relates to unrestricted funds for maintenance and ongoing running costs of the charity. Included within the unrestricted funds total is £9,381 being held as fixed assets leaving £52,800 which represents slightly more than 12 months running costs.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf

Mrs S Macaulay
County Commissioner

Date:

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COUNTY OF MERSEYSIDE GUIDE ASSOCIATION**

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of The County of Merseyside Guide Association

I report to the charity trustees on my examination of the accounts of The County of Merseyside Guide Association for the year ended 31 December 2024 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven Yates FCCA

Livesey Spottiswood Limited
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date:

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Donations and Legacies	2	980	3,126	4,106	3,611
Charitable Activities	3	14,576	20,193	34,769	79,160
Investments	4	<u>1,625</u>	<u>-</u>	<u>1,625</u>	<u>1,031</u>
Total Income		<u>17,181</u>	<u>23,319</u>	<u>40,500</u>	<u>83,802</u>
Expenditure					
Charitable Activities	5	<u>23,453</u>	<u>21,336</u>	<u>44,789</u>	<u>100,388</u>
Total Expenditure		<u>23,453</u>	<u>21,336</u>	<u>44,789</u>	<u>100,388</u>
Net (Expenditure)/Income		(6,272)	1,983	(4,289)	(16,586)
Transfer Between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements In Funds		(6,272)	1,983	(4,289)	(16,586)
Fund Balances Brought Forward at 1 January 2024		<u>58,970</u>	<u>7,500</u>	<u>66,470</u>	<u>83,056</u>
Funds Balances Carried Forward at 31 December 2024		<u>52,698</u>	<u>9,483</u>	<u>62,181</u>	<u>66,470</u>

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		381		735
Investments	9		<u>9,000</u>		<u>9,000</u>
			9,381		9,735
Current Assets					
Debtors	10	464		476	
Cash at bank & in hand		<u>53,626</u>		<u>57,909</u>	
		54,090		58,385	
Creditors					
Falling due within one year	11		<u>(1,290)</u>		<u>(1,650)</u>
Net Current Assets			<u>52,800</u>		<u>56,735</u>
Net Assets	12		<u>62,181</u>		<u>66,470</u>
Funds					
Unrestricted Funds			52,698		58,970
Restricted Funds	13		<u>9,483</u>		<u>7,500</u>
			<u>62,181</u>		<u>66,470</u>

Approved by the Board of Trustees on

and signed on its behalf by:

Linda Raffe

Trustee

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of training to further the purposes of the charity and their associated support costs.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Office equipment	-	20% reducing balance basis
Computers	-	3 yrs straight line

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants:				
Guide Association Community	780	3,126	3,906	3,241
Sports England				-
Donation				
Other small donations	<u>200</u>	<u>-</u>	<u>200</u>	<u>370</u>
	<u>980</u>	<u>3,126</u>	<u>4,106</u>	<u>3,611</u>

The income from donations and legacies last year was £3,611 of which £370 was unrestricted and £3,241 was restricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
3 Charitable Activities				
Subscriptions	12,969	-	12,969	12,687
Training	-	20,193	20,193	64,014
Shop Sales	<u>1,607</u>	<u>-</u>	<u>1,607</u>	<u>2,459</u>
	<u>14,576</u>	<u>20,193</u>	<u>34,769</u>	<u>79,160</u>

The income from charitable activities last year was £79,160 of which £15,146 was unrestricted and £64,014 was restricted.

4 Investments

Bank and bond interest	<u>1,625</u>	<u>-</u>	<u>1,625</u>	<u>1,031</u>
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The investment income last year was £1,031 all of which was unrestricted.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Subscriptions	1,645	-	1,645	2,835
Training	10,240	20,193	30,433	82,024
Grants	-	1,143	1,143	45
Shop & other purchases	1,750	-	1,750	2,010
Repairs & renewals	1,856	-	1,856	1,487
Insurance	198	-	198	189
Sundry expenses	2,408	-	2,408	5,011
Depreciation	354	-	354	550
Support costs	897	-	897	2,655
Governance costs	<u>4,105</u>	<u>-</u>	<u>4,105</u>	<u>3,582</u>
	<u>23,453</u>	<u>21,336</u>	<u>44,789</u>	<u>100,388</u>

The expenditure for charitable activities last year was £100,388 of which £33,133 was unrestricted and £67,255 was restricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Support Costs

	Charitable Activities £	Total 2024 £	Year End 2023 £
Printing, postage, stationery and telephone	<u>897</u>	<u>897</u>	<u>2,655</u>

Trustees Expenses

The Trustees did not receive any emoluments during either year.

Nine Trustees received expenses of £2,206 throughout the year for reimbursement of general expenses (2023 - £10,763).

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Accountancy	1,290	-	1,290	1,284
AGM and other meeting costs	<u>2,815</u>	<u>-</u>	<u>2,815</u>	<u>2,298</u>
	<u>4,105</u>	<u>-</u>	<u>4,105</u>	<u>3,582</u>

The expenditure for governance costs last year was £3,582, all of which was unrestricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
At 1 January 2024	<u>9,623</u>	<u>9,983</u>	<u>19,626</u>
At 31 December 2024	<u>9,623</u>	<u>9,983</u>	<u>19,606</u>
Depreciation			
At 1 January 2024	9,147	9,724	18,871
Charge for the year	<u>95</u>	<u>259</u>	<u>354</u>
At 31 December 2024	<u>9,242</u>	<u>9,983</u>	<u>19,225</u>
Net Book Value			
At 31 December 2024	<u>381</u>	<u>-</u>	<u>381</u>
At 31 December 2023	<u>476</u>	<u>259</u>	<u>735</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

9 Fixed asset investments

	2024 £	2023 £
National Savings Income Bonds	<u>9,000</u>	<u>9,000</u>

10 Debtors

	2024 £	2023 £
Prepayments	<u>464</u>	<u>476</u>

11 Creditors and current liabilities falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,290</u>	<u>1,650</u>

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

12 Analysis of net assets

	Fixed Assets £	Current Assets £	Creditors £	Total £
Unrestricted Funds	9,381	44,607	(1,290)	52,698
Restricted Funds	<u>-</u>	<u>9,483</u>	<u>-</u>	<u>9,483</u>
	<u>9,381</u>	<u>54,090</u>	<u>(1,290)</u>	<u>62,181</u>

13 Restricted funds

	Balance at 1 January 2024 £	Movement in funds		Balance at 31 December 2024 £
		Incoming Resources £	Outgoing Resources £	
Training	-	20,193	(20,193)	-
Donations, Legacies & Grants	<u>7,500</u>	<u>3,126</u>	<u>(1,143)</u>	<u>9,483</u>
	<u>7,500</u>	<u>23,319</u>	<u>(21,336)</u>	<u>9,483</u>

Income from training has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund.

Income from donations, legacies and grants has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund with the balance above carried forward for future events.

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales - Charity number 521714

Accounts

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2023**

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Report of the Trustees for the year ended 31 December 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2023.

Reference and Administrative Details

Charity number: 521714

Independent Examiner Mr D Hudd
Chartered Accountant
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers Nat West Bank Plc
138 Allerton Road
Liverpool
L18 2JN

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffae	County Treasurer
Miss C Gregson	County Commissioner - Resigned 9/10/23
Mrs S Macaulay	County Commissioner – Appointed 9/10/23
Miss C Oakley	Assistant County Commissioner – Resigned 9/10/23
Miss S Evans	Assistant County Commissioner – Resigned 9/10/23
Mrs J Hughes	Deputy County Commissioner – Appointed 9/10/23
Ms S Crone	Division Commissioner, East – Resigned 6/10/23
Ms T Daglar	Division Commissioner, East – Appointed 6/10/23
Mrs A Lyon	Division Commissioner, Henley Park – Resigned 8/12/23
Ms L Hargreaves	Division Commissioner, Henley Park – Appointed 8/12/23
Ms K Smith	Assistant Division Commissioner, Mersey North – Appointed 9/3/23
Mrs N Lowe	Division Commissioner, Huyton - Resigned 7/10/23
Miss M Smallshaw	Joint Division Commissioner, Huyton – Appointed 7/10/23
Miss L McIlhoney	Joint Division Commissioner, Huyton – Appointed 7/10/23
Mrs J Hughes	Division Commissioner, North East
Miss K Watson	Division Commissioner, South – Resigned 12/02/24
	Currently position vacant, covered by S Macaulay
Mrs M Dinn	Division Commissioner, St Helens

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of The Guide Association concerned with the development of girls and young women. Girlguiding Merseyside is the operating name of the Guide Association Merseyside.

Appointment of Trustees

The Trustees are elected under the terms of the Royal Charter. The Region Chief Commissioner is responsible for appointing the County Commissioner. A letter is sent to Guiders on the County Executive to invite suggestions for County Commissioner and after consideration and discussion an appointment is made. The other trustees are appointed by the County Commissioner and County Executive.

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The County of Merseyside is one of 17 counties in the Region of the Guide Association of North West England.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

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The objectives of the charity are concerned with the development of girls and young women.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Girlguiding Merseyside is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Association. The volunteer leaders spend many hours preparing programmes and activities for use in their weekly unit meetings as well as attending District meetings and other events organised by Divisions, County and Region. They ensure that their programme ideas remain up to date by attending relevant trainings. The safeguarding and wellbeing of the children in their care is a priority and every volunteer attends First Response and Safe Space courses. The true value of the part played by the adult volunteer leaders in Girlguiding Merseyside cannot be measured.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Achievements and Performance

Girlguiding Merseyside is a thriving, fun and interesting organisation providing a safe space to inspire, support and develop our members.

We currently cater for approximately 2,490 young people, split across the sections Rainbows, Brownies, Guides and Rangers, with Brownies being our biggest section.

We have a total of 173 units in Merseyside. This is less than last year but many dormant Units have been officially closed with resources being shared with other similar Units. To facilitate the running of these units we have 517 adult volunteers who hold various positions within our County, these range from Commissioners, leaders, unit helpers and young leaders.

To support this number of members, and to give assurance to the Region team that Merseyside is delivering good quality Guiding, we have our executive team and advisors who work tirelessly to support the County, providing guidance, leadership and all the necessary training opportunities that are required. The executive team saw many changes in October as the commissioner team's role was ended as they had served the County extremely well for 5 years. A new county commissioner has been appointed alongside her Deputy. Several division commissioners also saw their role come to an end and these are being replaced with a new team eager to make progress.

Our Queens Guide and Duke of Edinburgh groups continue to work on their awards with lots of social action projects and expeditions taking place.

Camps and residential have taken place throughout the year, with lots of units able to take their members away to a wide range of activity centres and campsites. Leaders undertake more training for this be possible.

We continue to ensure that all Units have fully trained leaders in both First Response and Safe Space Awareness Trainings.

2023 saw the process of applying for international trips with Region support continued, a number of our members applied for places and after progressing through the selection process two members were selected for trips which will take place in the summer of 2024, they are going to work on an elephant sanctuary in Cambodia.

The County continues to benefit from its indoor residential facility at Woodbank in Knowsley and the camp site at Scarisbrick, which is jointly owned with Girlguiding Sefton. Both offer excellent facilities in a safe and exciting environment for our young members. The Management Committees of both sites work hard to carry out any maintenance works required. Woodbank has had a new roof and improved grounds.

Once again, the County held their annual residential weekend in October, which saw 62 volunteers from the County come together for a training weekend, this was a special occasion as it was the end of the experienced county team and the welcoming of the new team. It was also the final time for the foreseeable future we will visit Waddow for such a training as the centre has been closed. We had a superb team of external trainers who followed our very specific training objectives. This weekend was a huge success with lots of new faces attending and gaining confidence in their role as Leaders. The number of attendees is helped by the financial subsidy made available to leaders through careful financial management of the County finances.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

We had 3 cross sectional events this year, 2 were held at our Scarisbrick camp site, one had a Seaside theme, and the sun certainly shone all day. The second was a Winter Wonderland, we also had glorious winter sun and the girls didn't seem to mind the dropping temperature as they had great fun.

Girls and leaders from all sections had a fun filled residential event at Kingswood Colomendy, we were able to have exclusive use of the site as so many attended. The weekend was enjoyed by all who attended.

'Our Girls Do Science' badge was introduced to all sections and has been completed by over 300 girls. Leaders attended an outdoor skills training day to both develop and refresh their outdoor skills so they can help girls in their Units develop in this area of the programme.

The County annual review took place on 9th July where leaders and volunteers came together to celebrate the achievements of Merseyside County.

We had an introduction to international events evening where both leaders and girls were able to gather information about the opportunities available to them.

Girlguiding Merseyside has financially supported all the activities and opportunities that were available throughout the year, this is only possible because of our sound reserves, good housekeeping, and financial planning.

The future

We will continue to recruit new volunteers and young members to enable us to expand our membership and we will uphold our policy of helping Merseyside grow.

We are having a county planning day with representatives from all Divisions to give ideas of how we can move forward over the next 5 years.

We are having a joint Thinking Day event to celebrate our founder's birthday in February, we will renew our Promise at this event.

Girls who have applied for the Region events in 2025 will attend a selection weekend within Merseyside, we hope some will be selected for the trips, county will support the fundraising that will be needed for such an adventure.

Many leaders are completing the required Qualifications to take their girls away on residential experiences.

There are 'days out' planned for each section when the girls can have fun and adventure with girls of their own age range.

Leaders will represent the county at Church and civil services across the county.

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2023, the analysis revealed that of total reserves of £66,470, a balance of £7,500 relates to restricted funds for training activities and £58,970 relates to unrestricted funds for maintenance and ongoing running costs of the charity. Included within the unrestricted funds total is £9,735 being held as fixed assets leaving £49,235 which represents well in excess of 12 months running costs.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf

Mrs S Macaulay
County Commissioner

S Macaulay

Date:

1st May 2024

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COUNTY OF MERSEYSIDE GUIDE ASSOCIATION**

FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of The County of Merseyside Guide Association
I report to the charity trustees on my examination of the accounts of The County of Merseyside Guide Association for the year ended 31 December 2023 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Hudd BA FCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date:

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations and Legacies	2	370	3,241	3,611	10,472
Charitable Activities	3	15,146	64,014	79,160	32,259
Investments	4	<u>1,031</u>	<u>-</u>	<u>1,031</u>	<u>230</u>
Total Income		<u>16,547</u>	<u>67,255</u>	<u>83,802</u>	<u>42,961</u>
Expenditure					
Charitable Activities	5	<u>33,133</u>	<u>67,255</u>	<u>100,388</u>	<u>29,543</u>
Total Expenditure		<u>33,133</u>	<u>67,255</u>	<u>100,388</u>	<u>29,543</u>
Net (Expenditure)/Income		(16,586)	-	(16,586)	13,418
Transfer Between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements In Funds		(16,586)	-	(16,586)	13,418
Fund Balances Brought Forward at 1 January 2023		<u>75,556</u>	<u>7,500</u>	<u>83,056</u>	<u>69,638</u>
Funds Balances Carried Forward at 31 December 2023		<u>58,970</u>	<u>7,500</u>	<u>66,470</u>	<u>83,056</u>

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		735		1,285
Investments	9		<u>9,000</u>		<u>9,000</u>
			9,735		10,285
Current Assets					
Debtors	10	476		4,217	
Cash at bank & in hand		<u>57,909</u>		<u>83,480</u>	
		58,385		87,697	
Creditors					
Falling due within one year	11	<u>(1,650)</u>		<u>(14,926)</u>	
Net Current Assets			<u>56,735</u>		<u>72,771</u>
Net Assets		12	<u>66,470</u>		<u>83,056</u>
Funds					
Unrestricted Funds			58,970		75,556
Restricted Funds	13		<u>7,500</u>		<u>7,500</u>
			<u>66,470</u>		<u>83,056</u>

Approved by the Board of Trustees on _____ and signed on its behalf by:

Linda Raffae Trustee



The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of training to further the purposes of the charity and their associated support costs.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Office equipment	-	20% reducing balance basis
Computers	-	3 yrs straight line

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants:				
Guide Association Community	-	3,241	3,241	422
Sports England	-	-	-	2,500
Legacies				
Jennifer Linstead	-	-	-	7,500
Donation				
Other small donations	<u>370</u>	<u>-</u>	<u>370</u>	<u>50</u>
	<u>370</u>	<u>3,241</u>	<u>3,611</u>	<u>10,472</u>

The income from donations and legacies last year was £10,472 of which £50 was unrestricted and £10,422 was restricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
3 Charitable Activities				
Subscriptions	12,687	-	12,687	15,256
Training	-	64,014	64,014	15,556
Shop Sales	<u>2,459</u>	<u>-</u>	<u>2,459</u>	<u>1,447</u>
	<u>15,146</u>	<u>64,014</u>	<u>79,160</u>	<u>32,259</u>

The income from charitable activities last year was £32,259 of which £16,703 was unrestricted and £15,556 was restricted.

4 Investments

Bank and bond interest	<u>1,031</u>	<u>-</u>	<u>1,031</u>	<u>230</u>
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The investment income last year was £230 all of which was unrestricted.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Subscriptions	2,835	-	2,835	719
Training	14,769	67,255	82,024	18,169
Grants	45	-	45	2,507
Shop & other purchases	2,010	-	2,010	1,207
Repairs & renewals	1,487	-	1,487	879
Insurance	189	-	189	307
Sundry expenses	5,011	-	5,011	1,941
Depreciation	550	-	550	980
Support costs	2,655	-	2,655	1,313
Governance costs	<u>3,582</u>	<u>-</u>	<u>3,582</u>	<u>1,521</u>
	<u>33,133</u>	<u>67,255</u>	<u>100,388</u>	<u>29,543</u>

The expenditure for charitable activities last year was £29,543 of which £8,867 was unrestricted and £20,676 was restricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Support Costs

	Charitable Activities £	Total 2023 £	Year End 2022 £
Printing, postage, stationery and telephone	<u>2,655</u>	<u>2,655</u>	<u>1,313</u>

Trustees Expenses

The Trustees did not receive any emoluments during either year.

Nine Trustees received expenses of £10,763 throughout the year for reimbursement of general expenses (2022 - £6,839).

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Accountancy	1,284	-	1,284	1,182
AGM and other meeting costs	<u>2,298</u>	<u>-</u>	<u>2,298</u>	<u>339</u>
	<u>3,582</u>	<u>-</u>	<u>3,582</u>	<u>1,521</u>

The expenditure for governance costs last year was £1,521, all of which was unrestricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
At 1 January 2023	9,623	9,983	19,606
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>9,623</u>	<u>9,983</u>	<u>19,606</u>
Depreciation			
At 1 January 2023	9,028	9,293	18,321
Charge for the year	119	431	550
Eliminated on disposal	-	-	-
At 31 December 2023	<u>9,147</u>	<u>9,724</u>	<u>18,871</u>
Net Book Value			
At 31 December 2023	<u>476</u>	<u>259</u>	<u>735</u>
At 31 December 2022	<u>595</u>	<u>690</u>	<u>1,285</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

9 Fixed asset investments

	2023 £	2022 £
National Savings Income Bonds	<u>9,000</u>	<u>9,000</u>

10 Debtors

	2023 £	2022 £
Prepayments	<u>476</u>	<u>4,217</u>

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

11	Creditors and current liabilities falling due within one year	2023	2022
		£	£
	Accruals and deferred income	<u>1,650</u>	<u>14,926</u>

12	Analysis of net assets	Fixed Assets	Current Assets	Creditors	Total
		£	£	£	£
	Unrestricted Funds	9,735	50,885	(1,650)	58,970
	Restricted Funds	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
		<u>9,735</u>	<u>58,385</u>	<u>(1,650)</u>	<u>66,470</u>

13	Restricted funds	Movement in funds		
	Balance at 1 January 2023	Incoming Resources	Outgoing Resources	Balance at 31 December 2023
	£	£	£	£
	Training	<u>-</u>	<u>64,014</u>	<u>(64,014)</u>
	Donations, Legacies & Grants	<u>7,500</u>	<u>3,241</u>	<u>(3,241)</u>
		<u>7,500</u>	<u>67,255</u>	<u>(67,255)</u>

Income from training has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund.

Income from donations, legacies and grants has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund with the balance above carried forward for future events.

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales - Charity number 521714

Accounts

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2022**

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

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

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Notes to the accounts	9 – 14

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Report of the Trustees for the year ended 31 December 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2022.

Reference and Administrative Details

Charity number: 521714

Independent Examiner D Hudd
Livesey Spottiswood
Chartered Accountants and Registered Auditors
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers Nat West Bank Plc
138 Allerton Road
Liverpool
L18 2JN

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffe -	County Treasurer
Miss C Gregson -	County Commissioner
Miss C Oakley -	Assistant County Commissioner
Miss S Evans -	Assistant County Commissioner
Miss S Crone -	Division Commissioner, East
Mrs A Lyons -	Division Commissioner Henley Park
Ms K Smith -	Assistant Division Commissioner, Mersey North
Mrs N Lowe -	Division Commissioner, Huyton
Mrs J Hughes -	Division Commissioner, North East
Miss K Watson -	Division Commissioner, South
Mrs M Dinn -	Division Commissioner, St. Helens

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of The Guide Association concerned with the development of girls and young women. Girlguiding Merseyside is the operating name of the Guide Association Merseyside.

Appointment of Trustees

The Trustees are elected under the terms of the Royal Charter. The Region Chief Commissioner is responsible for appointing the County Commissioner. A letter is sent to Guiders on the County Executive to invite suggestions for County Commissioner and after consideration and discussion an appointment is made. The other trustees are appointed by the County Commissioner and County Executive.

Trustees Induction and Training

The County Commissioner meets with the Region Chief Commissioner and the outgoing County Commissioner to discuss their role and to ensure a smooth handover of office. A mentor is appointed to help the County Commissioner. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. All Trustees attend trainings organised by the County and Region.

Organisation

The Trustees meet at least five times in each year to conduct the business of the charity through the County Executive Committee, the membership of which comprises the Trustees, the Division Commissioners for each of the seven areas, the Trefoil Guild representative, the Leadership Coordinator, Guiding Development Chair, International Adviser and Outdoor Activities Adviser.

The County of Merseyside is one of 17 counties in the Region of the Guide Association of North West England.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity, as set out above.

Volunteers' Contribution

Girlguiding Merseyside is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Association. The volunteer leaders spend many hours preparing programmes and activities for use in their weekly unit meetings as well as attending District meetings and other events organised by Divisions, County and Region. They ensure that their programme ideas remain up to date by attending relevant trainings. The safeguarding and wellbeing of the children in their care is a priority and every volunteer attends First Response and Safe Space courses. The true value of the part played by the adult volunteer leaders in Girlguiding Merseyside cannot be measured.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Achievements and Performance

Girlguiding Merseyside is a thriving, fun and interesting organisation providing a safe space to inspire, support and develop our members.

The beginning of 2022 saw all restrictions relating to the Coronavirus pandemic lifted, meaning that all units were free to meet face to face if they were in a position and felt comfortable to do so. Virtual meetings were still an available option to all units if this was a more suitable fit for their circumstances.

Camps and residentials have taken place throughout the year, with lots of units able to take their members away.

Many County events took place over the course of 2022, both sectionally and cross sectionally.

The planned Mersey Moot event for 2022 was able to take place and many members from Merseyside County took part in a fun filled and action packed weekend.

Once again, the County held their annual residential weekend, which saw 52 volunteers from the County come together for a training weekend. We had a superb team of external trainers who followed our very specific training objectives. This weekend was a huge success with lots of new faces attending and gaining confidence in their role as Leaders. The number of attendees is helped by the financial subsidy made available to leaders through careful financial management of the County finances.

We currently cater for approximately 2361 young people, split across the sections Rainbows, Brownies, Guides and Rangers, with Brownies being our biggest section. We have a total of 201 units in Merseyside. To facilitate the running of these units we have 526 adult volunteers who hold various positions within our County, these range from Commissioners, leaders, unit helpers and young leaders.

To support this number of members, and to give assurance to the Region team that Merseyside is delivering good quality Guiding, we have our executive team and advisors who work tirelessly to support the County, providing guidance, leadership and all the necessary training opportunities that are required.

Our Queens Guide and Duke of Edinburgh groups continue to work on their awards with lots of social action projects and expeditions taking place.

2022 saw the process of applying for international trips open up once again, a number of our members applied for places and after progressing through the selection process two members were selected for trips which will take place in the summer of 2023, one will be travelling to Canada to take part in a Canadian summer camp with the Girl Guides of Canada, the other will take part on an international community experience trip to Romania.

The County continues to benefit from its indoor residential facility at Woodbank in Knowsley and the camp site at Scarisbrick, which is jointly owned with Girlguiding Sefton. Both offer excellent facilities in a safe and exciting environment for our young members. The Management Committees of both sites work hard to carry out any maintenance works required.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Girlguiding Merseyside has financially supported all the activities and opportunities that were available throughout the year, this is only possible because of our sound reserves, good housekeeping and financial planning.

The Future

Guiding on Merseyside in 2023 will continue to be exciting and challenging.

We plan to celebrate as a County with a cross sectional event for all young members in June, a County cross sectional residential weekend for all young members in May and our leaders will once again take part in a County residential training weekend in October at our local Training and Activity Centre, Waddlow Hall, in Clitheroe.

The County annual review will take place on 9th July where we hope to bring our leaders and volunteers together to celebrate the achievements of Merseyside County.

A cross sectional science based challenge badge will be issued later in the year.

We already have units booking day trips, residentials and camps which is lovely to see.

Our Rangers and adult members will continue to have social events and trainings through the year.

International opportunities will be once again available to our members in 2024, with selection taking place later in 2023.

We will continue to recruit new volunteers and young members to enable us to expand our membership and we will uphold our policy of supporting any members who are selected to take part in overseas projects and to encourage our members to take part in other events and projects closer to home by helping them financially.

Throughout 2023 we will continue to aspire to our mission: Girlguiding Merseyside, Celebrating Girls, Inspiring Futures.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2022, the analysis revealed that of total reserves of £83,056, a balance of £7,500 relates to restricted funds for training activities and £75,556 relates to unrestricted funds for maintenance and ongoing running costs of the charity. Included within the unrestricted funds total is £10,285 being held as fixed assets leaving £65,271 which represents well in excess of 12 months running costs.

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf

Miss C Gregson
County Commissioner

Date: 31 May 2023

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COUNTY OF MERSEYSIDE GUIDE ASSOCIATION**

FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of The County of Merseyside Guide Association

I report to the charity trustees on my examination of the accounts of The County of Merseyside Guide Association for the year ended 31 December 2022 which are set out on pages 7 to 14.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Hudd BA FCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 8th August 2023

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Donations and Legacies	2	50	10,422	10,472	1,522
Charitable Activities	3	16,703	15,556	32,259	19,526
Investments	4	<u>230</u>	<u>-</u>	<u>230</u>	<u>7</u>
Total Income		<u>16,983</u>	<u>25,978</u>	<u>42,961</u>	<u>21,055</u>
Expenditure					
Charitable Activities	5	<u>8,867</u>	<u>20,676</u>	<u>29,543</u>	<u>15,704</u>
Total Expenditure		<u>8,867</u>	<u>20,676</u>	<u>29,543</u>	<u>15,704</u>
Net (Expenditure)/Income		8,116	5,302	13,418	5,351
Transfer Between Funds		<u>(241)</u>	<u>241</u>	<u>-</u>	<u>-</u>
Net Movements In Funds		7,875	5,543	13,418	5,351
Fund Balances Brought Forward at 1 January 2022		<u>67,681</u>	<u>1,957</u>	<u>69,638</u>	<u>64,287</u>
Funds Balances Carried Forward at 31 December 2022		<u>75,556</u>	<u>7,500</u>	<u>83,056</u>	<u>69,638</u>

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		1,285		1,486
Investments	9		<u>9,000</u>		<u>9,000</u>
			<u>10,285</u>		<u>10,486</u>
Current Assets					
Stock			-	90	
Debtors	10		4,217	1,637	
Cash at bank & in hand			<u>83,480</u>	<u>59,175</u>	
			<u>87,697</u>	<u>60,902</u>	
Creditors					
Falling due within one year	11		<u>(14,926)</u>	<u>(1,750)</u>	
Net Current Assets			<u>72,771</u>		<u>59,152</u>
Net Assets	12		<u>83,056</u>		<u>69,638</u>
Funds					
Unrestricted Funds			75,556	67,681	
Restricted Funds	13		<u>7,500</u>	<u>1,957</u>	
			<u>83,056</u>	<u>69,638</u>	

Approved by the Board of Trustees on 31 May 2023 and signed on its behalf by:

Linda Raffé

Trustee

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies

Basis of preparing the financial statements

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of training to further the purposes of the charity and their associated support costs.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and must be measured initially at cost and subsequently measured at fair value unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Office equipment	-	20% reducing balance basis
Computers	-	3 yrs straight line

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis.

Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors 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. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants:				
Guide Association Community	-	422	422	-
Sports England	-	2,500	2,500	-
Legacies				
Jennifer Linstead	-	7,500	7,500	-
Donation				
Other small donations	<u>50</u>	<u>-</u>	<u>50</u>	<u>1,522</u>
	<u>50</u>	<u>10,422</u>	<u>10,472</u>	<u>1,522</u>

The income from donations and legacies last year was £1,522, all of which was unrestricted.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
3 Charitable Activities				
Subscriptions	15,256	-	15,256	13,485
Training	-	15,556	15,556	4,133
Shop Sales	<u>1,447</u>	<u>-</u>	<u>1,447</u>	<u>1,908</u>
	<u>16,703</u>	<u>15,556</u>	<u>32,259</u>	<u>19,526</u>

The income from charitable activities last year was £19,526 of which £15,993 was unrestricted and £3,533 was restricted.

4 Investments

Bank and bond interest	<u>230</u>	<u>-</u>	<u>230</u>	<u>7</u>
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The investment income last year was £7, all of which was unrestricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

5 Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Subscriptions	719	-	719	1,320
Training	-	18,169	18,169	2,186
Grants	-	2,507	2,507	-
Shop & other purchases	1,207	-	1,207	5,629
Repairs & renewals	879	-	879	926
Insurance	307	-	307	558
Sundry expenses	1,941	-	1,941	788
Depreciation	980	-	980	1,548
Support costs	1,313	-	1,313	627
Governance costs	<u>1,521</u>	<u>-</u>	<u>1,521</u>	<u>2,122</u>
	<u>8,867</u>	<u>20,676</u>	<u>29,543</u>	<u>15,704</u>

The expenditure for charitable activities last year was £15,704 of which £13,518 was unrestricted and £2,186 was restricted.

6 Support Costs

	Charitable Activities	Total 2022	Year End 2021
	£	£	£
Printing, postage, stationery and telephone	<u>1,313</u>	<u>1,313</u>	<u>627</u>

Trustees Expenses

The Trustees did not receive any emoluments during either year.

Five Trustees received expenses of £6,839 throughout the year for reimbursement of general expenses (2021 - £2,105).

7 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Accountancy	1,182	-	1,182	1,074
AGM and other meeting costs	<u>339</u>	<u>-</u>	<u>339</u>	<u>1,048</u>
	<u>1,521</u>	<u>-</u>	<u>1,521</u>	<u>2,122</u>

The expenditure for governance costs last year was £2,122, all of which was unrestricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
At 1 January 2022	9,623	9,204	18,827
Additions	-	779	779
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>9,623</u>	<u>9,983</u>	<u>19,606</u>
Depreciation			
At 1 January 2022	8,879	8,462	17,341
Charge for the year	149	831	980
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>9,028</u>	<u>9,293</u>	<u>18,321</u>
Net Book Value			
At 31 December 2022	<u>595</u>	<u>690</u>	<u>1,285</u>
At 31 December 2021	<u>744</u>	<u>742</u>	<u>1,486</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

9 Fixed asset investments

	2022 £	2021 £
National Savings Income Bonds	<u>9,000</u>	<u>9,000</u>

10 Debtors

	2022 £	2021 £
Prepayments	<u>4,217</u>	<u>1,637</u>

11 Creditors and current liabilities falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>14,926</u>	<u>1,750</u>

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Analysis of net assets

	Fixed Assets £	Current Assets £	Creditors £	Total £
Unrestricted Funds	10,285	66,387	(1,116)	75,556
Restricted Funds	<u>-</u>	<u>21,310</u>	<u>(13,810)</u>	<u>7,500</u>
	<u>10,285</u>	<u>87,697</u>	<u>(14,926)</u>	<u>83,056</u>

13 Restricted funds

	Balance at 1 January 2022 £	Movement in funds			Balance at 31 December 2022 £
		Incoming Resources £	Outgoing Resources £	Transfer £	
Training	<u>1,957</u>	<u>15,556</u>	<u>(18,169)</u>	<u>656</u>	<u>-</u>
Donations, Legacies & Grants	<u>-</u>	<u>10,422</u>	<u>(2,507)</u>	<u>(415)</u>	<u>7,500</u>

Income from training has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund.

Income from donations, legacies and grants has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund with the balance above carried forward for future events.

THE GUIDE ASSOCIATION COUNTY OF MERSEYSIDE

England & Wales - Charity number 521714

Accounts

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 – 14

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Report of the Trustees for the year ended 31 December 2020

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2020.

Reference and Administrative Details

Charity number:	521714
Registered Office	65 Walney Road Liverpool L12 5EN
Independent Examiner	Mr D Hudd Chartered Accountant 17 George Street St Helens Merseyside WA10 1DB
Bankers	Nat West Bank Plc 138 Allerton Road Liverpool L18 2JN

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffe -	County Treasurer
Miss S Evans -	Acting Division Commissioner, North East
Miss C Gregson -	County Commissioner
Miss S Evans -	Assistant County Commissioner
Mrs N Lowe -	Division Commissioner, Huyton
Miss K Watson -	Division Commissioner, South
Miss S Crone -	Division Commissioner, East
Mrs H Dickinson -	Division Commissioner, Mersey North
Miss R Murdoch -	Go Guiding Coordinator
Miss C Oakley -	Assistant County Commissioner
Mrs M Din -	Division Commissioner, St. Helens
Mrs A Lyons -	Division Commissioner Henley Park

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of The Guide Association concerned with the development of girls and young women. Girlguiding Merseyside is the operating name of the Guide Association Merseyside.

Appointment of Trustees

The Trustees are elected under the terms of the Royal Charter. The Region Chief Commissioner is responsible for appointing the County Commissioner. A letter is sent to Guiders on the County Executive to invite suggestions for County Commissioner and after consideration and discussion an appointment is made. The other trustees are appointed by the County Commissioner and County Executive.

Trustees Induction and Training

The County Commissioner meets with the Region Chief Commissioner and the outgoing County Commissioner to discuss their role and to ensure a smooth handover of office. A mentor is appointed to help the County Commissioner. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. All Trustees attend trainings organised by the County and Region.

Organisation

The Trustees meet at least five times in each year to conduct the business of the charity through the County Executive Committee, the membership of which comprises the Trustees, the Division Commissioners for each of the seven areas, the Trefoil Guild representative, the Leadership Coordinator, Guiding Development Chair, International Adviser and Outdoor Activities Adviser.

The County of Merseyside is one of 17 counties in the Region of the Guide Association of North West England.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Girlguiding Merseyside is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Association. The volunteer leaders spend many hours preparing programmes and activities for use in their weekly unit meetings as well as attending District meetings and other events organised by Divisions, County and Region. They ensure that their programme ideas remain up to date by attending relevant trainings. The safeguarding and wellbeing of the children in their care is a priority and every volunteer attends First Response and Safe Space courses. The true value of the part played by the adult volunteer leaders in Girlguiding Merseyside cannot be measured.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Achievements and Performance

At the start of 2020, each weekday across the County, Rainbows, Brownies, Guides, and Rangers were meeting and carrying out varied programmes, many units continued to take part in trips outside of their meeting places, went away on holidays at our residential centres and camp sites, along with using our Girlguiding Training and Activity Centres.

During February half term over 200 members took part in a County trip to Euro Disney, Paris. They travelled by coach and ferry. Everyone enjoyed a magical three days exploring the Parks with everything they had to offer, making new friends and magical memories before packing up to make their way home. Due to inclement weather on the homeward bound journey there were some lengthy delays at Calais, however, our leaders once again were marvellous in keeping the girl's spirits up and kept them entertained. An amazing time was had by everyone.

Following the Corporate Fellowship awarded to Girlguiding Merseyside in November 2019, Liverpool John Moores University very kindly worked with us in putting together a 'Science Day' event which took place on Saturday 7th March 2020. We were very lucky to be offered the use of their City Centre Campus, James Parsons Building, Byrom Street for this event, which also coincided with British Science Week and preceded International Women's Day on 8th March. Liverpool John Moores University not only accommodated us, but their scientists and engineers gave up their Saturday to help engage the girls in some exciting and inspiring activities, demonstrations and talks, the day was a wonderful experience for all involved, with over 250 members from all sections attending.

Whilst at this point everyone was aware of the existence of the virus Covid 19, in mid March the virus situation across the globe became so serious that it was upgraded to a pandemic. As a result of this, Girlguiding UK contacted all units and informed them that they were no longer allowed to meet face to face with immediate effect, this was a huge disappointment to all our members.

However, the true resourceful nature of our leaders kicked into effect, with the use of 'Zoom' becoming an everyday feature of peoples lives. Leaders were very quick to pick up and run with zoom meetings for their units, offering a virtual opportunity to those girls that were able to connect in this way, whilst also supporting those that could not by delivering activity packs via post, email, WhatsApp and doorstep deliveries. The use of modern technology was very much embraced by all. Lots of units have taken parts in virtual sleepovers, camps, challenges and activity days, with many badges, certificates and awards gained by our members whilst units were unable to meet face to face.

The Girlguiding programme was still being delivered to the girls, just in an adapted format. The support of our young members parents and volunteers families has been a great help in allowing leaders to deliver unit meetings in alternative formats.

Of course, there was absolutely no pressure on our leaders to deliver any virtual sessions to their girls, it was entirely up to them and their unit teams. We were aware that some volunteers work in front line jobs, were now having to home school their children, work from home and look after families, sometimes all at the same time. Our volunteers were encouraged to do what was right for them and their family situations. This was greatly appreciated by those who could not commit to regular meetings for their girls.

Unfortunately, the pandemic situation meant that we were unable to hold our annual residential training weekend for our leaders in June. We were in the fortunate position of already having a date booked in for April 2021 so were able to transfer our booking to then. Our external trainers who deliver a superb training were contacted and asked to provide their support to the 2021 date, all were agreeable, and plans are being made.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

We currently cater for approximately 2,441 young people, split across the sections Rainbows, Brownies, Guides and Rangers, with Brownies being our biggest section. We have a total of 212 units in Merseyside. To facilitate the running of these units we have 587 adult volunteers who hold various positions within our County, these range from Commissioners, leaders, unit helpers and young leaders.

To support this number of members, and to give assurance to the Region team that Merseyside is delivering good quality Guiding, we have our executive team and advisors who work tirelessly to support the County, providing guidance, leadership and all the necessary training opportunities that are required.

Our young people are offered opportunities to develop both home and abroad and unfortunately 2020's planned event to European Jamboree in Poland was initially postponed to 2021, however, following discussion between the Chief Guide, Region Chief Commissioners and County Commissioners the decision was taken to withdraw from the event as the likelihood was that it would be cancelled nearer the time. All those attending had worked hard to fundraise the amounts required to cover the event and had taken part in briefing weekends where they got to meet other attendees from outside of their patrol. Merseyside were very lucky in having a whole patrol who would attend as part of the North West England contingent. Hopefully, as soon as we are able to offer international trips again, these girls will have the opportunity to participate.

Our Queens Guide and Duke of Edinburgh groups continue to work on their awards virtually where they can.

The autumn term saw a slight lifting of the restrictions and the opportunity of offering outdoor face to face meetings were welcomed by leaders, many took the chance and engaged with their girls in person for the first time in 6 months. Following this some indoor meetings were allowed, following stringent social distancing and Covid 19 precautions. Our Guiding world seemed to be returning to normal, until we were hit with another lockdown towards the end of the year. All face to face meetings were stopped and once again Guiding went virtual.

The County continues to benefit from its indoor residential facility at Woodbank in Knowsley and the camp site at Scarisbrick, which is jointly owned with Girlguiding Sefton. Both offer excellent facilities in a safe and exciting environment for our young members. The Management Committees of both sites have taken the opportunity, where social distancing restrictions allow, to carry out any maintenance works required at the sites. We very much look forward to welcoming the girls and leaders back when we can re – open.

Girlguiding Merseyside has financially supported all of the activities and opportunities that were available throughout the year, this is only possible because of our sound reserves, good housekeeping and financial planning.

The Future

Guiding on Merseyside in 2021 will continue to be exciting and challenging. Our leaders will once again take part in a County residential training weekend in April at our local Training and Activity Centre, Waddow Hall, in Clitheroe. We will be offering a virtual challenge badge in the spring, followed up later in the year with a virtual activity day for our members.

We hope our leaders and their girls will be able to meet face to face at some point and enjoy some day trips, residentials and camps.

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

Our Rainbows, Brownies and Guides will hopefully be given the opportunity to enjoy a sectional event during the year, and our Rangers and adult members will continue to have social events and trainings through the year.

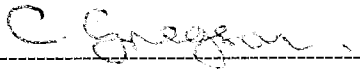
We will continue to recruit new volunteers and young members to enable us to expand our membership and we will uphold our policy of supporting any members who are selected to take part in overseas projects and to encourage our members to take part in other events and projects closer to home by helping them financially.

Throughout 2021 we will continue to aspire to our mission: Girlguiding Merseyside, Celebrating Girls, Inspiring Futures.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf



Miss C Gregson
County Commissioner

Date: 25.5.21

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COUNTY OF MERSEYSIDE GUIDE ASSOCIATION**

Independent examiner's report to the Trustees of The County of Merseyside Guide Association

I report to the charity trustees on my examination of the accounts of The County of Merseyside Guide Association for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Hudd BA FCA

David Hudd BA FCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: *27 May 2021*

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Donations and Legacies	2	6,000	121	6,121	1,266
Charitable Activities	3	93,512	4,193	97,705	54,003
Investments	4	<u>126</u>	<u>-</u>	<u>126</u>	<u>186</u>
Total Income		<u>99,638</u>	<u>4,314</u>	<u>103,952</u>	<u>55,455</u>
Expenditure					
Charitable Activities	5	<u>81,704</u>	<u>1,563</u>	<u>83,267</u>	<u>58,986</u>
Total Expenditure		<u>81,704</u>	<u>1,563</u>	<u>83,267</u>	<u>58,986</u>
Net (Expenditure)/Income		17,934	2,751	20,685	(3,531)
Fund Balances Brought Forward at 1 January 2020		<u>42,962</u>	<u>640</u>	<u>43,602</u>	<u>47,133</u>
Funds Balances Carried Forward at 31 December 2020		<u>60,896</u>	<u>3,391</u>	<u>64,287</u>	<u>43,602</u>


The notes on pages 9 to 14 form part of these accounts.

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	8		3,034		3,398
Investments	9		<u>9,000</u>		<u>9,000</u>
			12,034		12,398
Current Assets					
Stock			90		164
Debtors	10		13,043		65,365
Cash at bank & in hand			<u>49,489</u>		<u>40,312</u>
			62,622		105,841
Creditors					
Falling due within one year	11		<u>(10,369)</u>		<u>(74,637)</u>
Net Current Assets					
			<u>52,253</u>		<u>31,204</u>
Net Assets					
	12		<u>64,287</u>		<u>43,602</u>
Funds					
Unrestricted Funds			60,896		42,962
Restricted Funds	13		<u>3,391</u>		<u>640</u>
			<u>64,287</u>		<u>43,602</u>

Approved by the Board of Trustees on 24/12/20 and signed on its behalf by:-



Linda Raffe

Trustee

The notes on pages 9 to 14 form part of these accounts.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting Policies

Basis of preparing the financial statements

The financial statements have been prepared 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) – (Charities SORP (FRS102) (2019)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of training to further the purposes of the charity and their associated support costs.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Office equipment	-	20% reducing balance basis
Computers	-	3 yrs straight line

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants:				
Charities Trust				
Duke of Edinburgh	-	121	121	826
Donation				
Other small donations	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>440</u>
	<u>6,000</u>	<u>121</u>	<u>6,121</u>	<u>1,266</u>

The income from donations and legacies last year was £1,266 of which £440 was unrestricted and £826 was restricted.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
3 Charitable Activities				
Subscriptions	20,018	-	20,018	19,420
Training	72,554	4,193	76,747	33,274
Shop Sales	<u>940</u>	<u>-</u>	<u>940</u>	<u>1,309</u>
	<u>93,512</u>	<u>4,193</u>	<u>97,705</u>	<u>54,003</u>

The income from charitable activities last year was £54,003 of which £20,729 was unrestricted and £33,274 was restricted.

4 Investments

Bank and bond interest	<u>126</u>	<u>-</u>	<u>126</u>	<u>186</u>
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The investment income last year was £186, all of which was unrestricted.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Subscriptions	2,303	-	2,303	965
Training	71,464	1,442	72,906	39,993
Grants	-	121	121	3,426
Shop & other purchases	1,140	-	1,140	5,140
Repairs & renewals	767	-	767	1,735
Insurance	455	-	455	256
Sundry expenses	1,019	-	1,019	3,261
Depreciation	1,608	-	1,608	1,120
Support costs	965	-	965	1,211
Governance costs	<u>1,983</u>	<u>-</u>	<u>1,983</u>	<u>1,879</u>
	<u>81,704</u>	<u>1,563</u>	<u>83,267</u>	<u>58,986</u>

The expenditure for charitable activities last year was £59,986 of which £24,909 was unrestricted and £34,077 was restricted.

THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Support Costs

	Charitable Activities £	Total 2020 £	Year End 2019 £
Printing, postage, stationery and telephone	<u>965</u>	<u>965</u>	<u>1,211</u>

Trustees Expenses

The Trustees did not receive any emoluments during either year.

Two Trustees received expenses of £434 throughout the year for reimbursement of general expenses (2019 - £1,374).

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Accountancy	1,050	-	1,050	1,020
AGM and other meeting costs	<u>933</u>	<u>-</u>	<u>933</u>	<u>859</u>
	<u>1,983</u>	<u>-</u>	<u>1,983</u>	<u>1,879</u>

The expenditure for governance costs last year was £1,879, all of which was unrestricted.

8 Tangible fixed assets

	Office Equipment £	Computers £	Total £
Cost			
At 1 January 2020	9,623	7,960	17,583
Additions	-	1,244	1,244
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>9,623</u>	<u>9,204</u>	<u>18,827</u>
Depreciation			
At 1 January 2020	8,460	5,725	14,185
Charge for the year	233	1,375	1,608
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>8,693</u>	<u>7,100</u>	<u>15,793</u>
Net Book Value			
At 31 December 2020	<u>930</u>	<u>2,104</u>	<u>3,034</u>
At 31 December 2019	<u>1,163</u>	<u>2,235</u>	<u>3,398</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

**THE COUNTY OF MERSEYSIDE
GUIDE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

13 Restricted funds

	Balance at 1 January 2020 £	Movement in funds		Balance at 31 December 2020 £
		Incoming Resources £	Outgoing Resources £	
Training	640	4,193	1,442	3,391
Charitable Trust	-	121	121	-
	<u>640</u>	<u>4,314</u>	<u>1,563</u>	<u>3,391</u>

- a) Income from training has been treated as restricted as received for this specific purpose. Any surplus or deficit has been transferred to General Fund.
- b) Grants were received from the Duke of Edinburgh Trust towards the benefit of the Rainhill and 370th Liverpool Guides.