

**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**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

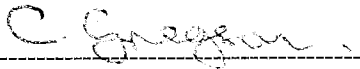
We will continue to recruit new volunteers and young members to enable us to expand our membership and we will uphold our policy of supporting any members who are selected to take part in overseas projects and to encourage our members to take part in other events and projects closer to home by helping 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 24/12/21 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 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.