

**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**

	PAGE
Annual report of the board of trustees	1 - 5
Independent examiner's report	6
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 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>
		10,285	10,486
Current Assets			
Stock		-	90
Debtors	10	4,217	1,637
Cash at bank & in hand		<u>83,480</u>	<u>59,175</u>
		87,697	60,902
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 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 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>
------------------------	------------	----------	------------	----------

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	-	-	-
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	-	-	-
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.