

**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.

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 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 residentials 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	370	-	370	50
	<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

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