

**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 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. 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 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 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> |
|------------------------|--------------|----------|--------------|--------------|

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.