

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**FOR THE YEAR ENDED  
31 DECEMBER 2025**

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**Report of the Trustees for the year ended 31 December 2025**

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

**Reference and Administrative Details**

**Charity number:** 521714

**Registered Office:** 65 Walney Road  
Liverpool  
L12 5EN

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

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

**Trustees**

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

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**Structure, Governance and Management**

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

**Appointment of Trustees**

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

**Trustees Induction and Training**

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

**Organisation**

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

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

**Risk Assessment**

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

**Objectives and Activities**

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

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

**Volunteers' Contribution**

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

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

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

**Achievements and Performance**

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

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

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

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

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

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

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

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

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

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

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

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

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

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

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

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

**The future**

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

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

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

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

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**Reserves Policy**

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

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

**Declaration**

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

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

Mrs S Macaulay  
County Commissioner

*S Macaulay*

Date:

*25/4/26*

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



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

Date: 28/4/26



**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

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

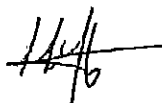
The notes on pages 9 to 14 form part of these accounts.

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

**BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	Notes	2025	2024
		£	£
<b>Fixed Assets</b>			
Tangible fixed assets	8	305	381
Investments	9	<u>9,000</u>	<u>9,000</u>
		9,305	9,381
<b>Current Assets</b>			
Debtors	10	492	464
Cash at bank & in hand		<u>48,488</u>	<u>53,626</u>
		48,980	54,090
<b>Creditors</b>			
Falling due within one year	11	<u>(1,350)</u>	<u>(1,290)</u>
<b>Net Current Assets</b>		<u>47,630</u>	<u>52,800</u>
<b>Net Assets</b>	12	<u>56,935</u>	<u>62,181</u>
<b>Funds</b>			
Unrestricted Funds		50,035	52,698
Restricted Funds	13	<u>6,900</u>	<u>9,483</u>
		<u>56,935</u>	<u>62,181</u>

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



Linda Raffe  
Trustee

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**1 Accounting Policies**

**Basis of preparing the financial statements**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

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

**Funds**

Funds held by the charity are either:

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

**Donations, legacies and grants**

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

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

**Expenditure**

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

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**1 Accounting Policies (Continued)**

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

**Investment assets**

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

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

**Tangible fixed assets and depreciation**

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

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

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

**Going Concern**

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

**2 Donations and Legacies**

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

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

**THE GUIDE ASSOCIATION  
COUNTY OF MERSEYSIDE**

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

**3 Charitable Activities**

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

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

**4 Investments**

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

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

**5 Charitable activities**

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

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

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

**6 Support Costs**

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

**Trustees Expenses**

The Trustees did not receive any emoluments during either year.

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

**7 Governance costs**

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

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

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

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

**8 Tangible fixed assets**

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

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

**9 Fixed asset investments**

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

**10 Debtors**

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

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

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

**12 Analysis of net assets**

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

**13 Restricted funds**

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

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

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

**14 Related Party Disclosures**

There were no related party transactions.