

Guide Association Greater Manchester West CHARITY NO. 1024268

Contents of the Financial Statements  
for the Period 1 January 2020 to 31 March 2021

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CHARITY COMMISSION  
FIRST CONTACT  
  
24 AUG 2021  
  
ACCOUNTS  
RECEIVED

**Guide Association Greater Manchester West**

**Report of the Trustees  
for the Period 1 January 2020 to 31 March 2021**

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Ann Healey	✓		✓	County Commissioner until August 2020
Mrs Paula Gray	✓			Asst Commissioner until August 2020
Mrs Christine Mazeika-Rimmer	✓		✓	County Commissioner from September 2020
Miss Amy Fraser	✓		✓	County Commissioner from September 2020
Miss Christine Tyler	✓			Secretary until August 2020
Mrs Laura Backhouse	✓			Secretary from September 2020
Mrs Sue Fraser			✓	Treasurer until December 2020
Mrs Paula Taylor	✓		✓	Treasurer from January 2021
Mrs Rebecca Carr	✓			County Training Advisor
Mrs Belinda Henshall	✓	✓		
Mrs Elizabeth Southern	✓	✓		
Miss Emma Levenston	✓	✓		
Mrs Laura Keller	✓	✓		
Mrs Christine Ricketts	✓	✓		Until February 2021
Mrs Alison Forshaw	✓	✓		
Mrs Hilary White	✓	✓		From March 2021
Mrs Vicky Isaac	✓		✓	Chair of Ashley Management
Miss Katie Isaac			✓	Secretary
Mrs Gwyneth Perkin			✓	Booking Secretary
Mrs Margaret Blowey			✓	
Mrs Lis Anderson			✓	
Mrs Sylvia McGreal			✓	
Mrs Ros Scott			✓	
Mrs Kath Woods			✓	
Mr Andrew Olive			✓	

Charity Number 1024268

Contact

Email: county@gmwguiding.org.uk

Bankers

Leeds Building Society, School Rd, Sale  
Nat West, 23 Stamford New Road, Altrincham, Cheshire, WA14 1DB  
TSB, Croft Bank Road, Urmston, Manchester  
The Co-Operative Bank, Balloon Street, Manchester

Independent Examiner

Joanne M Elliott FCA BFP FMAAT  
Clarity Accountants  
1st Floor  
107 Lees Road  
Oldham  
Lancashire  
OL4 1JW

**Guide Association Greater Manchester West**

**Report of the Trustees**  
**for the Period 1 January 2020 to 31 March 2021**

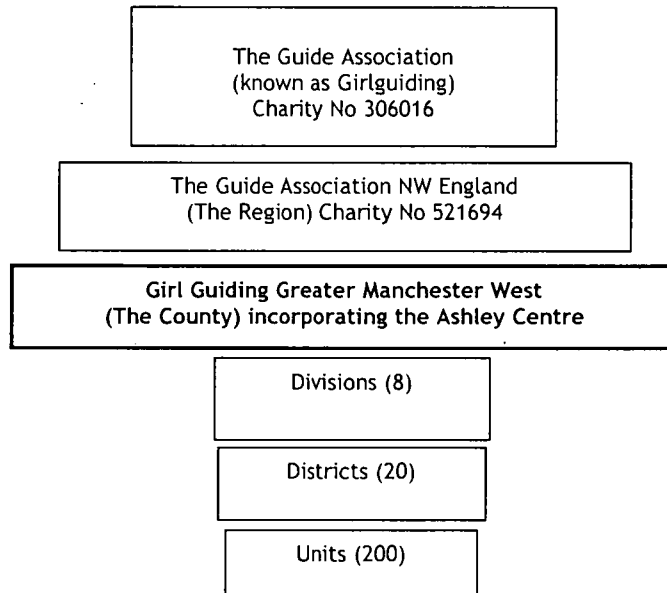
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**OBJECTIVES AND ACTIVITIES**

**Structure, Governance and Management Governing Document**

The charity's formal name is The Guide Association Greater Manchester West. Its operational name is Girlguiding Greater Manchester West and is often referred to in this report as The County. The charity's governing document is The Guide Association Royal Charter of 1922. The Royal Charter and Byelaws, The Guiding Manual, various handbooks and The County Constitution together determine how the charity is governed.

**Organisational Structure**



The Guide Association Greater Manchester West is constituted as a branch of the Guide Association in accordance with the Royal Charter, and has the status of a Girlguiding County within North West Region of the Guide Association. The structural organisation of the Guide Association is linked through:

- a) the appointment of Commissioners and Leaders. The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.
- b) shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association handbooks.

Within Girlguiding and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registration and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include the transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the Rules and other provisions of The Guiding Manual and Charity Law.

## Guide Association Greater Manchester West

### Report of the Trustees for the Period 1 January 2020 to 31 March 2021

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The Charity Trustees of The Guide Association Greater Manchester West have delegated particular responsibility for The Ashley Centre (a property in Mobberley, Cheshire) to a sub-committee. The property title to the Ashley Centre is held by The Guide Association Trust Corporation in trust for Greater Manchester West. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the direction of the County Executive Committee in regard to the property. The day to day management and administration of the Ashley centre is the responsibility of the sub-committee.

#### Recruitment, Appointment, Induction and Training of New Trustees

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (Treasurer, County Secretary and Chairs of Guiding Development).

The holders of these posts are voting members of the County Executive and the Charity Trustees of the Guide Association Greater Manchester West. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioner's term of office.

Charity Trustees serve for a term of office of up to five years, but would be removed as Charity Trustees should they cease to hold office as Division Commissioner/County Adviser for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs and helps prepares them for management of their Divisions.

#### Risk Management

The Charity Trustees have reviewed the major strategic, business and operational risks which the charity faces. These will be detailed in a risk register and the trustees' have an annual review programme in place. Policies, systems and processes exist to mitigate risks as far as possible.

## Guide Association Greater Manchester West

### Report of the Trustees for the Period 1 January 2020 to 31 March 2021

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#### **OBJECTIVES AND ACTIVITIES**

##### **Review of activities from January 1st 2020 to March 31st 2021**

2020 started off as a very positive, upbeat year with lots of activities planned for Girlguiding Greater Manchester West. This included our mandatory safeguarding trainings for all volunteers and support workshops for specific roles. Events on the calendar included a county trip for girls and adult volunteers to Disneyland Paris in April; our annual presentation evening in May; a county ball for all adult volunteers in June and our GMWfest for guides and rangers in July.

Unfortunately, due to the coronavirus pandemic all events were cancelled, following the Government and Girlguiding guidelines. However, we learnt to adapt to new ways of offering guiding, training and meetings to the girls and volunteers. A zoom account paid for by the county was set up to allow county meetings and trainings to continue online.

Before the first lockdown in March 2020, we were able to offer the following:

January: a continuation of A Safe Space training across the county which kept us on target for the year. More sessions were delivered virtually to ensure all our volunteers are compliant for their role in Girlguiding and to meet our target for 2020.

This was achieved with the support of our county trainers adapting to a new way of training and the offer of region putting on virtual trainings as well. 1st Response trainings were also offered and continued virtually throughout the year, except for the parts required to be face-to-face when the easing of restrictions will allow.

A very successful residential commissioner training weekend was held at The Last Drop Village, which was well attended by district and division commissioners. The weekend was entirely funded from the county budget - making use of our own county trainers also helped towards the cost.

February: Swinton Division organised a thank you evening for all their volunteers and were delighted that the region chief commissioner, Julie Walton, and the assistant region chief commissioner, Emma Dixon, were able to join them. The evening also celebrated Thinking Day, with a very successful turnout of 120 participants. They were able to join in lots of fun activities held at The Royal British Legion, Boothstown.

March: unfortunately, this was the month in which we had to cancel all face-to-face meetings and events. Unit leaders did, however, have access to free zoom virtual meetings. This was entirely optional; no pressure was put on any volunteers to take this up in the unprecedented times we were all experiencing.

As the lockdown and restrictions continued more units met virtually, several units piggybacked others, and some young members temporarily moved units.

In April a call was made by Salford Royal, due to increased demand as a result of the pandemic they desperately needed comfort bags for patients. Volunteers across the county rallied round and by the end of May they had made 2161 comfort bags, 1000 scrub bags and 710 treat bags. The Trefoil Guild made hundreds of knitted/crocheted twin hearts for the bereavement team.

Although all face-to-face events had been cancelled virtual events became more normal. Swinton Division held a Lock Down Wake Up sleepover in May: the event was well attended; many families got involved with the activities and feedback was good.

Our annual county presentation evening had to be cancelled in May. However, we still managed to surprise Paula Gray, Becky Patten and Sylvia McGreal as they received Girlguiding North West England's Region Chief Commissioner's Award, presented on a county virtual meeting by Julie Walton, our region chief commissioner. Hilary Wright, Amy Fraser, Margaret Blowey, Ilse Ramsey, Tamsin Woodeson, Pam Williams and Barbara Pye also received Good Service Awards, hand delivered by our county commissioner, Ann Healey.

1st Pendlebury Guides were also surprised by a virtual call and presented with the Trafford Award for their outstanding contribution in the community. They transformed the quiet room at Pendleton Police Station from dull and badly furnished into a friendly, welcoming space. Over seven months they planned and collected toys and furniture to make the room a nicer environment for the children who use it. The girls worked very hard on this project to make a comfortable space for children to wait until alternative care can be found.

In June, several members of the county received letters from the Lord Lieutenant of Manchester for the work they had done for the Covid response. A special recognition award for outstanding activity and contribution to the community was presented to seven of our members from the High Sheriff of Greater Manchester, Eamonn O'Neal.

## Guide Association Greater Manchester West

### Report of the Trustees for the Period 1 January 2020 to 31 March 2021

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#### **OBJECTIVES AND ACTIVITIES**

We continue to strive to find different ways to provide accessible training opportunities for our volunteers on a variety of topics and to encourage good guiding throughout the county, may this be virtual or a Facetime call. All our trainings are fully funded by our county at no additional cost to the units. We remain determined to maintain this policy as a positive way to support our volunteers.

All the international trips also had to be cancelled this year due to the pandemic, with the hope to offer them again soon. Refunds were given for all cancelled international trips.

At the end of August Ann Healey completed her term of office as county commissioner. Although one of the smaller counties geographically in Girlguiding Northwest England, under her leadership membership grew steadily; Ann led the county through the implementation of the new membership systems, Girlguiding programme and the introduction of A Safe Space training. No one could have anticipated a global pandemic, its impact on the country and on Girlguiding. Our thanks go to Ann for her steadfast leadership during this time.

Chris Mazeika-Rimmer and Amy Fraser will share the role of county commissioner going forward. The challenges with units not being able to meet face to face have been significant. Units were encouraged and supported to apply for the Tesco Bags of Help grant scheme and more than 50 were successful - each receiving £500.

With the financial year end complete for units, it was apparent that many were going to struggle to pay their annual subscriptions in February. The Executive Committee of Girlguiding Greater Manchester West therefore decided not to increase our Girlguiding levy once again this year. They also took the decision to increase the amount available in the mini grant and unit subscription funds. Units were also supported in applying for the Units in Need fund from Girlguiding, the Pears Matched funding grant and Girlguiding North West England subscription support fund.

In October, the Executive Committee was delighted to hear that one of our members, Pat Mayle, had been awarded an MBE in the later than normal Queen's birthday honours for services to Girlguiding and to the Covid-19 response.

The end of October saw members in Altrincham district take part in their first virtual large-scale event with a Halloween party.

By November it was clear that planning a budget for next year with declining numbers would be challenging. The decision was made to move the County year end from December 31st to March 31st to enable live data to be used when planning the budget.

Although large events were not permitted, units in Stretford and Old Trafford and Urmston decorated pebbles and placed them by the local cenotaphs as part of the Remembrance Day commemorations.

The new County website was launched in November with a more modern feel. County bookings for training and events are now automated, which should make the process more time efficient.

A county wide Frosty the Snowman's virtual sleepover was held in early December with 1350 members taking part. Access to a virtual pantomime was included and one of our young members designed the badge. The feedback was positive, with members asking for more such events to be organised.

By December 31st Girlguiding Greater Manchester West was 100% compliant with A Safe Space training. Our thanks go to the training team and all members.

January 2021 saw our county's constitution reviewed and terms of reference written. These were formally agreed by the county executive in February and the Girlguiding North West England executive in March. A start was made on division constitutions and terms of reference of the various county committees.

A virtual commissioners' conference was held in January - 'Saturday Morning Takeaway'. All commissioners attended the event, led by county trainers and it was a great success.

## **Guide Association Greater Manchester West**

### **Report of the Trustees** **for the Period 1 January 2020 to 31 March 2021**

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#### **OBJECTIVES AND ACTIVITIES**

Due to the pandemic, in February 2021 membership of the county was its lowest for many years. Successful grant applications ensured all units paid their subscriptions on time. £4400 was awarded from the County mini grants and subscription support fund; 35 units were successful in their application for a grant from Pears Matched funding totalling £8750 and several units also received financial support from the 'Units in Need' fund and Girlguiding North West England Subscription Support fund.

Due to the loss of 1,178 members, income from the annual subscriptions is 31% lower than the previous year. Due to prudent management in the past, Girlguiding Greater Manchester West has more than adequate reserves and is in a good position for the next few years.

The week of World Thinking Day saw a social media adult volunteer recruitment campaign organised by the county's membership growth committee and PR team. There was a significant impact in terms of increased volunteers, young members and morale across the county. A young members recruitment drive is planned for later in the year.

Urmston Division held a virtual World Thinking Day event in which 120 members from across the division took part. It was organised by two leaders in training as part of their leadership qualification.

The Covid-19 impact on our residential centre, Ashley has been great; it was only used for three weeks prior to the national lockdown in 2020 and remains closed. People with bookings were offered a refund or they could reschedule to another time. In total over £1000 booking deposits have been refunded. Through devolved Government grants, Ashley was awarded an initial grant of £10,000 from Cheshire East Council. When the restrictions continued further grants were given. In total £19,596 has been awarded to Ashley; this supported the loss of £15000 of income in 2020 and a further £2000 of loss for the start of 2021.

In addition, Ashley received £6604 in June from the County budget. The amount paid was based on the number of county members as of 22nd February 2020 and this was added to the reserve account to be used for groundwork to be carried out before the centre reopens. All events at the centre were cancelled, including the AGM for Friends of Ashley. Their commitment to the county saw them donate funds for a new dishwasher for the house and two new altar fires, which will be constructed when the campsite reopens in 2021.

The site has been made secure and maintained by a minimal number of volunteers from the groundwork team. All scheduled maintenance work could not be carried out and has been rescheduled for 2021.

Girlguiding Greater Manchester West has largely been on lock down or with restrictions since March 23rd 2020. We have seen the biggest challenge to Girlguiding since the county began; as a county, we have adapted and offered virtual Guiding with pockets of blended Guiding when able. We look forward to when we can meet again face to face and the reopening of Ashley.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1024268

##### **Principal address**

7 Fairburn Close  
Davyhulme  
Manchester  
M41 8DX

##### **Trustees**

Mrs A Healey (resigned 31.8.20)  
C Mazeika-Rimmer (appointed 1.9.20)  
A S Fraser (appointed 1.9.20)

Guide Association Greater Manchester West

Report of the Trustees  
for the Period 1 January 2020 to 31 March 2021

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Joanne M. Elliott FCA BFP FMAAT  
Institute of Chartered Accountants in England and Wales  
Clarity Accountants  
1st Floor 107 Lees Road  
Oldham  
United Kingdom  
Lancashire  
OL4 1JW

Approved by order of the board of trustees on .....5 July 2021..... and signed on its behalf by:



.....  
C Mazeika-Rimmer - Trustee



.....  
A S Fraser - Trustee

**Independent Examiner's Report to the Trustees of  
Guide Association Greater Manchester West**

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**Independent examiner's report to the trustees of Guide Association Greater Manchester West**

I report to the charity trustees on my examination of the accounts of Guide Association Greater Manchester West (the Trust) for the period 1 January 2020 to 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust'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 Trust 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.



Joanne M. Elliott FCA BFP FMAAT  
Institute of Chartered Accountants in England and Wales  
Clarity Accountants  
1st Floor 107 Lees Road  
Oldham  
United Kingdom  
Lancashire  
OL4 1JW

Date: .....5 July 2021.....

**Guide Association Greater Manchester West**

**Statement of Financial Activities**  
**for the Period 1 January 2020 to 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		42,976	-	42,976	20,753
<b>Charitable activities</b>					
General		8,036	-	8,036	40,285
Other trading activities	2	6,333	-	6,333	4,408
Investment income	3	<u>68</u>	<u>-</u>	<u>68</u>	<u>49</u>
<b>Total</b>		<b>57,413</b>	<b>-</b>	<b>57,413</b>	<b>65,495</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,929	-	1,929	5,589
<b>Charitable activities</b>					
General		42,505	-	42,505	55,065
<b>Total</b>		<b>44,434</b>	<b>-</b>	<b>44,434</b>	<b>60,654</b>
<b>NET INCOME</b>		<b>12,979</b>	<b>-</b>	<b>12,979</b>	<b>4,841</b>
Transfers between funds	10	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		<u>78,496</u>	<u>-</u>	<u>78,496</u>	<u>-</u>
<b>Net movement in funds</b>		<b>141,475</b>	<b>(50,000)</b>	<b>91,475</b>	<b>4,841</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,112,905	50,000	1,162,905	1,158,064
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,254,380</u></b>	<b><u>-</u></b>	<b><u>1,254,380</u></b>	<b><u>1,162,905</u></b>

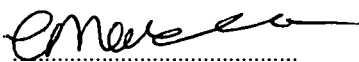
The notes form part of these financial statements

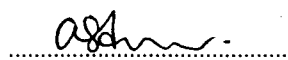
**Guide Association Greater Manchester West**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,138,346	-	1,138,346	1,062,175
<b>CURRENT ASSETS</b>					
Stocks	7	5,938	-	5,938	3,992
Debtors	8	8,141	-	8,141	27,376
Cash in hand		<u>113,535</u>	-	<u>113,535</u>	<u>154,805</u>
		127,614	-	127,614	186,173
<b>CREDITORS</b>					
Amounts falling due within one year	9	(11,580)	-	(11,580)	(85,443)
<b>NET CURRENT ASSETS</b>					
		<u>116,034</u>	-	<u>116,034</u>	<u>100,730</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,254,380</u>	-	<u>1,254,380</u>	<u>1,162,905</u>
<b>NET ASSETS</b>					
		<u>1,254,380</u>	-	<u>1,254,380</u>	<u>1,162,905</u>
<b>FUNDS</b>					
Unrestricted funds	10			1,254,380	1,112,905
Restricted funds				-	<u>50,000</u>
<b>TOTAL FUNDS</b>					
				<u>1,254,380</u>	<u>1,162,905</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2021 and were signed on its behalf by:

  
C Mazeika-Rimmer - Trustee

  
A S Fraser - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

The trustees have estimated the value in use of the land and buildings owned by the charity at £850,000. As it is the trustees intention to keep the building in good condition, no depreciation is to be charged on the land or the buildings.

Depreciation is provided on the cost of fixtures, fittings and equipment in order to write off the cost, after taking account of scrap values over the expected useful lives as follows:

Fixtures and fittings	5% reducing balance with 10% residual value
Equipment	5% reducing balance with 10% residual value

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**2. OTHER TRADING ACTIVITIES**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Fundraising events	6,003	1,297
Shop income	276	3,111
Sponsorships	<u>54</u>	<u>-</u>
	<u>6,333</u>	<u>4,408</u>

**3. INVESTMENT INCOME**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Bank interest	<u>68</u>	<u>49</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2021 nor for the year ended 31 December 2019.

**Trustees' expenses**

The trustees were reimbursed for expenses paid on behalf of the charity and incurred during the course of activities of the charity during the extended period ended 31 March 2021 and the year ended 31 December 2019.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20,753	-	20,753
<b>Charitable activities</b>			
General	40,285	-	40,285
Other trading activities	4,408	-	4,408
Investment income	<u>49</u>	<u>-</u>	<u>49</u>
<b>Total</b>	65,495	-	65,495
<b>EXPENDITURE ON</b>			
Raising funds	5,589	-	5,589
<b>Charitable activities</b>			
General	55,065	-	55,065
<b>Total</b>	<u>60,654</u>	<u>-</u>	<u>60,654</u>
<b>NET INCOME</b>	4,841	-	4,841

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	(50,000)	50,000	-
Net movement in funds	(45,159)	50,000	4,841
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,158,064	-	1,158,064
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,112,905</b>	<b>50,000</b>	<b>1,162,905</b>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
<b>COST OR VALUATION</b>				
At 1 January 2020	1,007,504	51,078	30,602	1,089,184
Revaluations	78,496	-	-	78,496
At 31 March 2021	1,086,000	51,078	30,602	1,167,680
<b>DEPRECIATION</b>				
At 1 January 2020	-	18,752	8,257	27,009
Charge for year	-	1,361	964	2,325
At 31 March 2021	-	20,113	9,221	29,334
<b>NET BOOK VALUE</b>				
At 31 March 2021	1,086,000	30,965	21,381	1,138,346
At 31 December 2019	1,007,504	32,326	22,345	1,062,175

Cost or valuation at 31 March 2021 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Cost	1,007,504	51,078	30,602	1,089,184
	1,086,000	51,078	30,602	1,167,680

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

<b>7.</b>	<b>STOCKS</b>		
		2021	2019
		£	£
	Stocks	<u>5,938</u>	<u>3,992</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2021	2019
		£	£
	Prepayments and accrued income	<u>8,141</u>	<u>27,376</u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2021	2019
		£	£
	Other creditors	<u>11,580</u>	<u>85,443</u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>			
		Net	Transfers	At
	At 1.1.20	movement	between	31.3.21
	£	in funds	funds	£
		£	£	
	<b>Unrestricted funds</b>			
	General fund	1,020,905	91,475	40,000
	Designated fund - Office equipment	3,000	-	-
	Designated fund - International events	6,000	-	-
	Designated fund - Building costs (roof)	20,000	-	-
	Designated fund - Advisors	3,000	-	-
	Designated fund - Operating costs	31,000	-	4,000
	Designated fund - Guiding support (Technology)	5,000	-	-
	Designated fund - GMW Mini Grant	4,000	-	-
	Designated fund - Refurbishment and repairs	4,000	-	-
	Designated fund - New programme training	2,000	-	-
	Designated fund - PR	2,000	-	-
	Designated fund - Ashely Special Projects	9,000	-	6,000
	Designated fund - International budget	3,000	-	-
		<u>1,112,905</u>	<u>91,475</u>	<u>50,000</u>
	<b>Restricted funds</b>			
	Restricted Fund	50,000	-	(50,000)
		<u>1,162,905</u>	<u>91,475</u>	<u>-</u>
	<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	57,413	(44,434)	78,496	91,475
	<u>57,413</u>	<u>(44,434)</u>	<u>78,496</u>	<u>91,475</u>
<b>TOTAL FUNDS</b>				

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Period 1 January 2020 to 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	1,079,064	4,841	(63,000)	1,020,905
Designated fund - Office equipment	3,000	-	-	3,000
Designated fund - International events	6,000	-	-	6,000
Designated fund - Building costs (roof)	20,000	-	-	20,000
Designated fund - Advisors	3,000	-	-	3,000
Designated fund - Operating costs	22,000	-	9,000	31,000
Designated fund - Guiding support Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	4,000	-	-	4,000
Designated fund - Refurbishment and repairs	4,000	-	-	4,000
Designated fund - New programme training	6,000	-	(4,000)	2,000
Designated fund - PR	1,000	-	1,000	2,000
Designated fund - Ashely Special Projects	5,000	-	4,000	9,000
Designated fund - International budget	-	-	3,000	3,000
	<u>1,158,064</u>	<u>4,841</u>	<u>(50,000)</u>	<u>1,112,905</u>
<b>Restricted funds</b>				
Restricted Fund	-	-	50,000	50,000
	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL FUNDS</b>	<u>1,158,064</u>	<u>4,841</u>	<u>-</u>	<u>1,162,905</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,495	(60,654)	4,841
	<u>65,495</u>	<u>(60,654)</u>	<u>4,841</u>
<b>TOTAL FUNDS</b>	<u>65,495</u>	<u>(60,654)</u>	<u>4,841</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2021.

**Guide Association Greater Manchester West**

**Detailed Statement of Financial Activities**  
**for the Period 1 January 2020 to 31 March 2021**

	Period 1.1.20 To 31.3.21 £	Year Ended 31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscription - Levy	15,015	14,914
Donations	7,992	5,839
Grants	<u>19,969</u>	<u>-</u>
	42,976	20,753
<b>Other trading activities</b>		
Fundraising events	6,003	1,297
Shop income	276	3,111
Sponsorships	<u>54</u>	<u>-</u>
	6,333	4,408
<b>Investment income</b>		
Bank interest	68	49
<b>Charitable activities</b>		
Baden Powell expenses	-	1,572
Other General Activities	6,698	20,360
County training	163	922
Deposits and fees	<u>1,175</u>	<u>17,431</u>
	<u>8,036</u>	<u>40,285</u>
<b>Total incoming resources</b>	57,413	65,495
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	3,992	3,193
100 Club	607	545
Shop	624	2,054
Trading service	2,644	2,189
Baden Powell expenses	-	1,600
Closing stock	<u>(5,938)</u>	<u>(3,992)</u>
	1,929	5,589
<b>Charitable activities</b>		
Annual meeting	-	1,084
Administration, postage and stationery	2,221	3,879
Training	1,166	8,791
Building maintenance	2,621	7,372
Activity costs	11,760	21,696
Carried forward	17,768	42,822

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**Guide Association Greater Manchester West**

**Detailed Statement of Financial Activities**  
**for the Period 1 January 2020 to 31 March 2021**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
<b>Charitable activities</b>		
Brought forward	17,768	42,822
Grants	9,887	2,737
Services	5,781	5,313
Other charitable expenditure	1,247	846
Depreciation of fixtures and fittings	1,361	1,433
Depreciation of equipment	<u>964</u>	<u>1,014</u>
	37,008	54,165
<b>Support costs</b>		
<b>Management</b>		
Insurance	4,507	-
<b>Governance costs</b>		
Accountancy and legal fees	<u>990</u>	<u>900</u>
Total resources expended	<u>44,434</u>	<u>60,654</u>
<b>Net income</b>	<u>12,979</u>	<u>4,841</u>

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