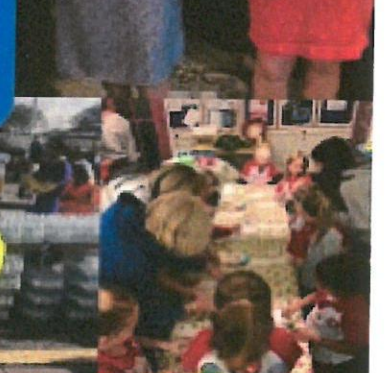
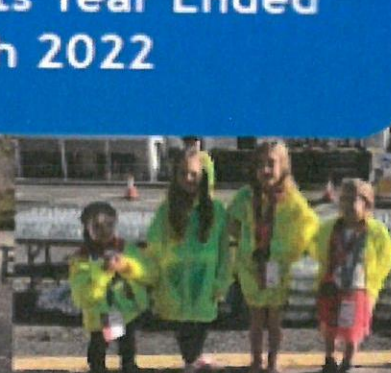


Greater Manchester West Annual Accounts Year Ended 31 March 2022



**Guide Association Greater Manchester West**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## Guide Association Greater Manchester West

### Report of the Trustees for the Year Ended 31 March 2022

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Christine Mazeika-Rimmer	✓		✓	County Commissioner (role share)
Miss Amy Fraser	✓		✓	County Commissioner (role share)
Mrs Laura Backhouse	✓			Secretary until November 2021
Mrs Alison Forshaw	✓	✓		
Mrs Paula Taylor	✓			Treasurer
Mrs Rebecca Carr	✓			Until November 2021
Mrs Belinda Henshall	✓	✓		
Mrs Elizabeth Southern	✓	✓		
Miss Emma Levenston	✓	✓		Division commissioner until January 2022
Mrs Laura Keller	✓	✓		Until November 2021
Mrs Hilary Wright	✓	✓		
Mrs Sarah Coakley	✓	✓		From May 2021
Mrs Pamela Williams	✓	✓		From January 2022
Mrs Lynette McGarry	✓	✓		From January 2022
Mrs Angela Hardman	✓			County Training Lead from January 2022
Miss Rebecca Patten	✓			Go Co-ordinator from January 2022
Mrs Sue Fraser			✓	Chair of Finance
Mrs Vicky Isaac	✓		✓	Chair of Ashley Management
Miss Katie Isaac			✓	Secretary
Mrs Gwyneth Perkin			✓	Booking Secretary
Mrs Margaret Blowey			✓	Treasurer
Mrs Lis Anderson			✓	
Mrs Sylvia McGreal			✓	
Mrs Ros Scott			✓	
Mrs Kath Woods			✓	
Mr Andrew Olive			✓	
Mrs Paula Gray			✓	

Charity Number 1024268

Email: [county@gmwguiding.org.uk](mailto: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 Year Ended 31 March 2022**

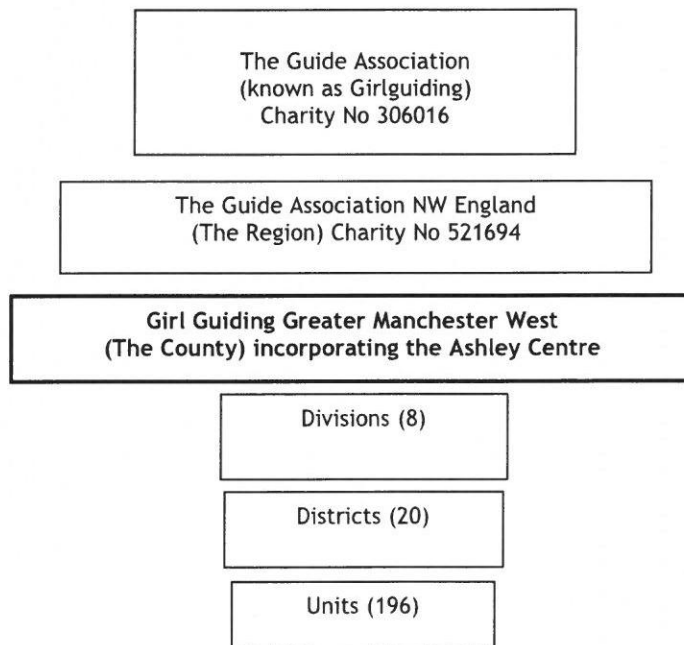
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**OBJECTIVES AND ACTIVITIES**

**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 Year Ended 31 March 2022**

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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 prepare 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 Year Ended 31 March 2022**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Review of activities to 31 March 2022**

Girlguiding Greater Manchester West is part of Girlguiding, which is the leading charity for girls and young women in the UK. Our remarkable volunteers give girls a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. Our volunteers inspire and support girls to share their voice, grow in confidence and reach their full potential.

Thank you to every volunteer in Girlguiding Greater Manchester West who helped support girls and young women through the difficult days of the Covid-19 lockdowns, in both 2020 and 2021. Thank you for the determination shown to get back to face-to-face guiding. We are proud that we have been able to overcome the challenges of 2021 and offer opportunities and experiences for Rainbows, Brownies, Guides and Rangers.

2021/22 took us into the second year of a global pandemic, with a loss of one third of our membership despite many units running virtually. The focus of the year was getting girls back into guiding, supporting units reopening, helping source alternative venues, recruiting new volunteers, offering high quality training, ensuring unit financial stability and providing enjoyable activities for young members and volunteers alike.

The training team worked tirelessly during the first half of the year providing 1st Response training. Multiple sessions were offered virtually, with the practical element being assessed face-to-face. By September 2021 the backlog caused by covid had been cleared. The training team also offered 'Welcome to Guiding' support sessions for leaders in training and 'Return to Guiding' sessions.

With many units still meeting virtually, a county wide virtual sleepover took place in April. Spring into Action saw dancing, scavenger hunt, from slumber to Zumba and a host of different challenges. There was a £2 fee, which gave the access to the challenge, a slot in the virtual session, sunflower seeds and a woven badge.

The trustees agreed to buy in region admin support at a cost of £2,770 for 12 months in May 2021. This decision has made a positive contribution to our county, freeing up administration time for the training team, commissioners and others. From June our admin support worker also took on the role of county secretary.

National Volunteers week was celebrated with a week of virtual events in June ranging from hand massage, to laughing yoga to macramé. Those who attended found it both enjoyable and beneficial.

June and July saw many units going back to face-to-face meetings following the guidance of the National Youth Agency and Girlguiding. Initially outside whilst the weather was good, moving indoors in September. Numbers of young members stabilised and then began to grow slowly. Several units were not able to reopen due to a change in circumstances of the volunteers, the unit meeting place venues not opening or volunteers needing to complete mandatory training.

September saw the first face-to-face GMW County Presentation evening since before the pandemic. It was hosted by Girlguiding Altrincham South Division and was very well attended. People were excited to see each other and celebrate the amazing achievements of our volunteers. The new county gazebo bought with a £1000 grant from Arnold Clarke was on display. Mike Lancashire, a guest speaker from Greater Manchester Combined Authority Civil Contingencies and Resilience Department introduced the Duke of Cornwall Community Safety Award.

October 2021 saw the launch of a defibrillator fund for Ashley. Within a month over £750 had been raised. By March 2022 a defibrillator for the house had been bought and fundraising was going very well for one for the lodge. County wide commissioner training took place in November. It was well attended and provided some excellent training and the opportunity for commissioners to get together and network.

The last of our virtual sleepovers took place in November, again attended by all sections and across the whole county. 'A Festive Giggle' included laughing yoga and a virtual visit from Father Christmas. All young members received a small gift, a woven badge and the challenge.

December saw Sale Central Guides beginning a celebration of their unit's 100th birthday with a meal out and a display of the unit archives, which toured the area for several months.

**Guide Association Greater Manchester West**

**Report of the Trustees  
for the Year Ended 31 March 2022**

---

**OBJECTIVES AND ACTIVITIES**

Girlguiding Greater Manchester West received an early Christmas gift in December. Auto Trader promised to donate 12 refurbished laptops: one for each district, one for the training team, the county treasurer, the archivist and one spare. Delivery was taken in February; a number of free charity Microsoft accounts were applied for and, with a little help, all the laptops were loaded with the key information to support the county going forward.

January 2022 The 'Going Away With' training course was run at Ashley. It was very well attended and demonstrated everyone's desire to get back to a more normal way of guiding.

'Our County', including training and county news is generally distributed via email. In January it was posted out to unit main leaders with a Girlguiding Greater Manchester West car sticker included for all volunteers which was funded from the residual amount left from the Arnold Clarke Grant.

February saw the revision and passing of the county constitution and terms of reference. This will ensure that county has firm foundations for the next few years.

All units were well prepared for the substantial increase in subscription rates in February. As soon as the national rate was agreed, it was shared with everyone in the county. The trustees and the finance team worked hard supporting all units; financial assistance was only required by four units which was greatly down on the previous year.

The commitment of our volunteers, together with support from the training team, advisers and trustees saw an increase in our membership on February 22nd 2022 to 2637 young members and 650 volunteers (3,273). This could not have happened without the dedication of everyone. As a county we will strive to support our volunteers to continue our recovery and to deliver an outstanding experience for all of our members.

**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**

C Mazeika-Rimmer  
A S Fraser

**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 ..... 5/10/2022 ..... 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 year ended 31 March 2022.

**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: ..... 31/03/2022 .....

**Guide Association Greater Manchester West**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.3.22 Total funds £	Period 1.1.20 to 31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		23,036	-	23,036	42,976
<b>Charitable activities</b>					
General		31,198	-	31,198	8,036
Other trading activities	2	1,486	-	1,486	6,333
Investment income	3	32	-	32	68
<b>Total</b>		<u>55,752</u>	<u>-</u>	<u>55,752</u>	<u>57,413</u>
<b>EXPENDITURE ON</b>					
Raising funds		3,482	-	3,482	1,929
<b>Charitable activities</b>					
General		<u>51,253</u>	<u>-</u>	<u>51,253</u>	<u>42,505</u>
<b>Total</b>		<u>54,735</u>	<u>-</u>	<u>54,735</u>	<u>44,434</u>
<b>NET INCOME</b>		1,017	-	1,017	12,979
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		<u>122,806</u>	<u>-</u>	<u>122,806</u>	<u>78,496</u>
<b>Net movement in funds</b>		123,823	-	123,823	91,475
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,254,380</u>	<u>-</u>	<u>1,254,380</u>	<u>1,162,905</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,378,203</u></u>	<u><u>-</u></u>	<u><u>1,378,203</u></u>	<u><u>1,254,380</u></u>

The notes form part of these financial statements

**Guide Association Greater Manchester West**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,265,241	-	1,265,241	1,138,346
<b>CURRENT ASSETS</b>					
Stocks	7	5,016	-	5,016	5,938
Debtors	8	1,613	-	1,613	8,141
Cash in hand		<u>112,587</u>	<u>-</u>	<u>112,587</u>	<u>113,535</u>
		119,216	-	119,216	127,614
<b>CREDITORS</b>					
Amounts falling due within one year	9	(6,254)	-	(6,254)	(11,580)
<b>NET CURRENT ASSETS</b>		<u>112,962</u>	<u>-</u>	<u>112,962</u>	<u>116,034</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,378,203</u>	<u>-</u>	<u>1,378,203</u>	<u>1,254,380</u>
<b>NET ASSETS</b>		<u>1,378,203</u>	<u>-</u>	<u>1,378,203</u>	<u>1,254,380</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>1,378,203</u>	<u>1,254,380</u>
<b>TOTAL FUNDS</b>				<u>1,378,203</u>	<u>1,254,380</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5/10/2022 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 £1,207,338. 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 Year Ended 31 March 2022**

**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Fundraising events	987	6,003
Shop income	499	276
Sponsorships	-	54
	<u>1,486</u>	<u>6,333</u>

**3. INVESTMENT INCOME**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Bank interest	<u>32</u>	<u>68</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**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 year ended 31 March 2022 and the extended period ended 31 March 2021.

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	42,976	-	42,976
<b>Charitable activities</b>			
General	8,036	-	8,036
Other trading activities	6,333	-	6,333
Investment income	<u>68</u>	<u>-</u>	<u>68</u>
<b>Total</b>	<u>57,413</u>	<u>-</u>	<u>57,413</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,929	-	1,929
<b>Charitable activities</b>			
General	<u>42,505</u>	<u>-</u>	<u>42,505</u>
<b>Total</b>	<u>44,434</u>	<u>-</u>	<u>44,434</u>
<b>NET INCOME</b>	12,979	-	12,979

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Transfers between funds</b>	<u>50,000</u>	<u>(50,000)</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>
<b>Net movement in funds</b>	141,475	(50,000)	91,475
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>1,112,905</u>	<u>50,000</u>	<u>1,162,905</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,254,380</u></u>	<u><u>-</u></u>	<u><u>1,254,380</u></u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
<b>COST OR VALUATION</b>				
At 1 April 2021	1,086,000	51,078	30,602	1,167,680
Additions	-	-	6,617	6,617
Revaluations	<u>121,338</u>	<u>1,468</u>	<u>-</u>	<u>122,806</u>
At 31 March 2022	<u>1,207,338</u>	<u>52,546</u>	<u>37,219</u>	<u>1,297,103</u>
<b>DEPRECIATION</b>				
At 1 April 2021	-	20,113	9,221	29,334
Charge for year	<u>-</u>	<u>1,359</u>	<u>1,169</u>	<u>2,528</u>
At 31 March 2022	<u>-</u>	<u>21,472</u>	<u>10,390</u>	<u>31,862</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>1,207,338</u>	<u>31,074</u>	<u>26,829</u>	<u>1,265,241</u>
At 31 March 2021	<u>1,086,000</u>	<u>30,965</u>	<u>21,381</u>	<u>1,138,346</u>

Cost or valuation at 31 March 2022 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	1,468	-	122,806
Cost	<u>1,007,504</u>	<u>51,078</u>	<u>37,219</u>	<u>1,095,801</u>
	<u>1,207,338</u>	<u>52,546</u>	<u>37,219</u>	<u>1,297,103</u>

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

<b>7. STOCKS</b>				
			2022	2021
			£	£
Stocks			<u>5,016</u>	<u>5,938</u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2022	2021
			£	£
Prepayments and accrued income			<u>1,613</u>	<u>8,141</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2022	2021
			£	£
Other creditors			<u>6,254</u>	<u>11,580</u>
<b>10. MOVEMENT IN FUNDS</b>				
	At 1.4.21	Net movement	Transfers	At
	£	in funds	between	31.3.22
		£	funds	£
<b>Unrestricted funds</b>				
General fund	1,152,380	123,823	2,100	1,278,303
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	-	2,000	5,000
Designated fund - Operating costs	35,000	-	(6,000)	29,000
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 - Events	-	-	3,000	3,000
Designated fund - New programme training	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	15,000	-	(1,100)	13,900
Designated fund - International budget	3,000	-	(1,000)	2,000
Designated fund - Levy to Ashley	-	-	5,000	5,000
	<u>1,254,380</u>	<u>123,823</u>	<u>-</u>	<u>1,378,203</u>
<b>TOTAL FUNDS</b>	<u>1,254,380</u>	<u>123,823</u>	<u>-</u>	<u>1,378,203</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	55,752	(54,735)	122,806	123,823
	<u>55,752</u>	<u>(54,735)</u>	<u>122,806</u>	<u>123,823</u>
<b>TOTAL FUNDS</b>	<u>55,752</u>	<u>(54,735)</u>	<u>122,806</u>	<u>123,823</u>

**Guide Association Greater Manchester West**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	1,020,905	91,475	40,000	1,152,380
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	31,000	-	4,000	35,000
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	2,000	-	-	2,000
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashely Special Projects	9,000	-	6,000	15,000
Designated fund - International budget	3,000	-	-	3,000
	<u>1,112,905</u>	<u>91,475</u>	<u>50,000</u>	<u>1,254,380</u>
<b>Restricted funds</b>				
Restricted Fund	50,000	-	(50,000)	-
	<u>1,162,905</u>	<u>91,475</u>	<u>-</u>	<u>1,254,380</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement 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>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Guide Association Greater Manchester West**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscription - Levy	11,715	15,015
Donations	8,620	7,992
Grants	<u>2,701</u>	<u>19,969</u>
	23,036	42,976
<b>Other trading activities</b>		
Fundraising events	987	6,003
Shop income	499	276
Sponsorships	<u>-</u>	<u>54</u>
	1,486	6,333
<b>Investment income</b>		
Bank interest	32	68
<b>Charitable activities</b>		
Other General Activities	25,258	6,698
County training	375	163
Deposits and fees	<u>5,565</u>	<u>1,175</u>
	<u>31,198</u>	<u>8,036</u>
<b>Total incoming resources</b>	55,752	57,413
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	5,938	3,992
100 Club	496	607
Shop	-	624
Trading service	2,064	2,644
Closing stock	<u>(5,016)</u>	<u>(5,938)</u>
	3,482	1,929
<b>Charitable activities</b>		
Annual meeting	818	-
Administration, postage and stationery	4,281	2,221
Training	2,569	1,166
Building maintenance	2,372	2,621
Activity costs	28,654	11,760
Grants	600	9,887
Carried forward	39,294	27,655

This page does not form part of the statutory financial statements

**Guide Association Greater Manchester West**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

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	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
<b>Charitable activities</b>		
Brought forward		
Services	39,294	27,655
Other charitable expenditure	3,745	5,781
Depreciation of fixtures and fittings	1,300	1,247
Depreciation of equipment	1,359	1,361
	<u>1,169</u>	<u>964</u>
	46,867	37,008
<b>Support costs</b>		
<b>Management</b>		
Insurance	3,396	4,507
<b>Governance costs</b>		
Accountancy and legal fees	<u>990</u>	<u>990</u>
Total resources expended	<u>54,735</u>	<u>44,434</u>
<b>Net income</b>	<u><u>1,017</u></u>	<u><u>12,979</u></u>

