

Guide Association Greater Manchester West

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for the Year Ended 31 March 2023

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Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2023

Name	County Executive Member/ Charity Trustee	Division Commissioner	Ashley Management Committee	Other Role / Comment
Mrs Christine Mazeika-Rimmer	Y		Y	County Commissioner (role share)
Miss Amy Fraser	Y		Y	County Commissioner (role share)
Mrs Paula Taylor	Y			County Treasurer
Mrs Alison Forshaw	Y	Y		Until 31 st July 2022
Mrs Belinda Henshall	Y	Y		
Mrs Elizabeth Southern	Y	Y		
Mrs Sarah Coakley	Y	Y		
Mrs Sarah Bartlett	Y	Y		From 1 st August 2022
Mrs Pamela Williams	Y	Y		
Mrs Lynette McGarry	Y	Y		
Mrs Angela Hardman	Y			County Training Lead
Miss Rebecca Patten	Y			GO Co-ordinator
Miss Eleanor Davies	Y	Y		From 12 th December 2022
Mrs Sue Fraser			Y	County Chair of Finance
Mrs Vicky Isaac	Y		Y	Chair of Ashley Management
Miss Katie Isaac			Y	Secretary
Mrs Gwyneth Perkin			Y	Booking Secretary
Mrs Margaret Blowey			Y	Treasurer
Mrs Liz Anderson			Y	
Mrs Sylvia McGreal			Y	
Mrs Ros Scott			Y	
Mrs Kath Woods			Y	
Mr Andrew Olive			Y	
Mrs Paula Gray			Y	
Mrs Rachel Curwen			Y	From 1 st January 2023

Charity Number 1024268

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

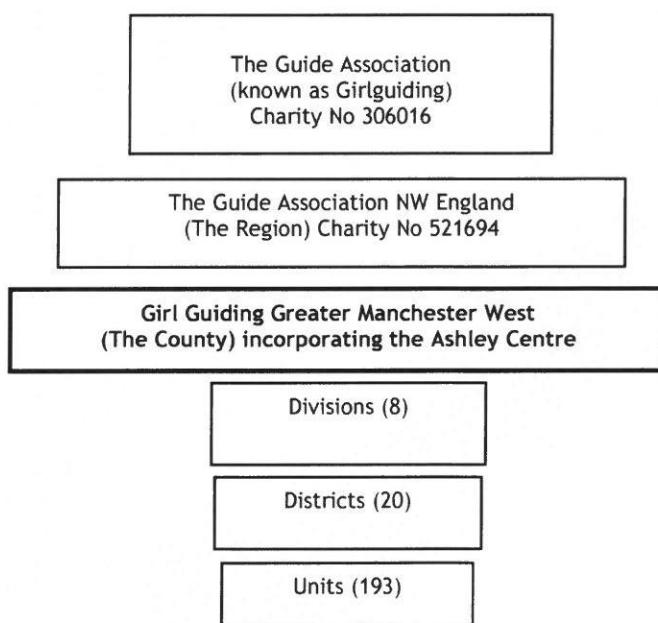
Report of the Trustees
for the Year Ended 31 March 2023

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 2023

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 Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2023

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.

The strength of Girlguiding Greater Manchester West lies within our volunteers, we continue to be blessed with outstanding volunteers with the majority of roles filled. The trustees would like to thank everyone for their ongoing support and commitment to the county and our young members.

Our thoughts went to the family and friends of our volunteers who sadly passed away during the difficult times of Covid, they each brought something special to the county; an afternoon tea was held in their honour at Ashley in May. It was well attended and was lovely to hear many Guiding memories shared.

It was a pleasure to host an event to celebrate the Queens Platinum Jubilee in June at the Trafford Centre, all sections were represented from Rainbows to the Trefoil Guild, this was the first time this had happened since the beginning of Covid. There was a variety of entertainment during the evening before the grand finale of the lighting of an official birthday beacon by Amy Fraser. 1500 beacons were lit across the United Kingdom.

July was a busy month, there was a strong Girlguiding presence in Altrincham festival and Girlguiding Swinton Division had a very successful stall at Walkden Community Festival.

We were delighted that Ashley Rocks 22, the festival for Guides, Rangers and Young leaders held at Ashley went ahead, it had originally been planned for 2020 and was cancelled due to the Covid restrictions. Over the weekend there were 250 young members and volunteers from across the county who joined together in a host of different events from a silent disco to the live bands. We were blessed with good weather and an amazing team of volunteers.

July saw several units attend the Women's Euro cup matches across Greater Manchester, for many it was the first time they had experienced women's football. New passions were ignited.

Sports England grant given to region, was devolved to the counties; the money was used to buy a double wooden seesaw which can be found at Ashley behind the house and can be used by anyone visiting from within county and anyone hiring Ashley.

None of us knew when we were celebrating the Queens platinum jubilee that a few months later on the 8th September that her death would be announced. The Queen had been the one constant person in many of our lives, the Guiding community was saddened to lose not only our Queen but also the patron of Girlguiding. One of our members was able to travel to London to represent our county and volunteer during Operation London Bridge. We have no doubt that the memories she has will last her lifetime.

Girlguiding North West England region devolved a Generation Green grant to the county, the money was used to build confidence of our volunteers in providing outdoor activities for our young members. A series of activities was held over six months and more than 90 people took part.

The County training weekend Don't stop us now, was held at Waddow in September, it was a busy weekend with all, but one place filled. Our volunteers had the opportunity to try archery, Jacob's ladder, tours of the house and many other activities. It was a great weekend for networking, learning from others and most importantly making new friends. The evening entertainment was a very competitive race night supplemented with live races on hobby horses and unicorns. A great time was had by all.

We were delighted to host a commissioner training in November in Urmston, we had very good attendance, it was great to support all commissioners with good quality training.

Girlguiding hosted an exclusive screening of the film Matilda at Odeon in December, many units attended the screenings on Saturday or Sunday and some units hired their own cinema for their district. The reviews were great from both young members and volunteers alike.

It was lovely to see Sale gang show returning in February 2023 at a new venue of Sale Waterside. Many members of county and Trefoil supported the performances. The young members and volunteers did an outstanding job. They hope to build on it next year.

Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

National subscription rates increased significantly in February; all units were told of the rates in September to help with financial planning, subscription support was given in the way of grants and mini grants. Membership numbers on February 22nd showed a slight decline in volunteers at 630 (650 in February 2022) and an increase in young members to 3272 (3273 in February 2022). Thanks goes to the finance team who worked hard processing the grant applications and providing support from budgeting to Gift Aid applications.

In late February, an external trainer facilitated the county advisers and some commissioners in the development of the county 5-year plan. Many ideas were debated, a subgroup was identified to continue working on the plan over the next few months.

Three Girlguiding volunteers were nominated in March as Inspirational woman volunteer in Trafford. It was lovely to see the impact that Girlguiding volunteers have made throughout Trafford.

The trustees were delighted that two new units were opened during the year, a Rainbow unit in Urmston and a Ranger unit in Swinton. We continue to celebrate all our volunteers and members across the county for the difference you make to the lives of others, we look forward to the next chapter in our county.

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

15 Dartford Avenue
Winton
Eccles
M30 8NF

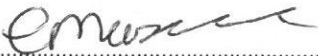
Trustees

C Mazeika-Rimmer
A S Fraser

Independent Examiner

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

Approved by order of the board of trustees on 27 / 9 / 2023 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**

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 2023.

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

Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 21 SEP 2023.....

Guide Association Greater Manchester West

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		34,665	-	34,665	23,036
Charitable activities					
General		35,269	-	35,269	31,198
Other trading activities	2	3,427	-	3,427	1,486
Investment income	3	183	-	183	32
Total		<u>73,544</u>	<u>-</u>	<u>73,544</u>	<u>55,752</u>
EXPENDITURE ON					
Raising funds		4,931	-	4,931	3,482
Charitable activities					
General		85,160	-	85,160	51,253
Other		1,239	-	1,239	-
Total		<u>91,330</u>	<u>-</u>	<u>91,330</u>	<u>54,735</u>
NET INCOME/(EXPENDITURE)		(17,786)	-	(17,786)	1,017
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	122,806
Net movement in funds		(17,786)	-	(17,786)	123,823
RECONCILIATION OF FUNDS					
Total funds brought forward		1,378,203	-	1,378,203	1,254,380
TOTAL FUNDS CARRIED FORWARD		<u>1,360,417</u>	<u>-</u>	<u>1,360,417</u>	<u>1,378,203</u>

The notes form part of these financial statements


Guide Association Greater Manchester West

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	1,227,902	-	1,227,902	1,265,241
CURRENT ASSETS					
Stocks	7	5,107	-	5,107	5,016
Debtors	8	9,114	-	9,114	1,613
Cash in hand		<u>120,464</u>	<u>-</u>	<u>120,464</u>	<u>112,587</u>
		134,685	-	134,685	119,216
CREDITORS					
Amounts falling due within one year	9	(2,170)	-	(2,170)	(6,254)
NET CURRENT ASSETS		<u>132,515</u>	<u>-</u>	<u>132,515</u>	<u>112,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,360,417</u>	<u>-</u>	<u>1,360,417</u>	<u>1,378,203</u>
NET ASSETS		<u>1,360,417</u>	<u>-</u>	<u>1,360,417</u>	<u>1,378,203</u>
FUNDS	10				
Unrestricted funds				<u>1,360,417</u>	<u>1,378,203</u>
TOTAL FUNDS				<u>1,360,417</u>	<u>1,378,203</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
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 Year Ended 31 March 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,068	987
Shop income	<u>2,359</u>	<u>499</u>
	<u>3,427</u>	<u>1,486</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	<u>183</u>	<u>32</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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 2023 and the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,036	-	23,036
Charitable activities			
General	31,198	-	31,198
Other trading activities	1,486	-	1,486
Investment income	<u>32</u>	<u>-</u>	<u>32</u>
Total	<u>55,752</u>	<u>-</u>	<u>55,752</u>
EXPENDITURE ON			
Raising funds	3,482	-	3,482
Charitable activities			
General	<u>51,253</u>	<u>-</u>	<u>51,253</u>
Total	<u>54,735</u>	<u>-</u>	<u>54,735</u>
NET INCOME	1,017	-	1,017
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	<u>122,806</u>	<u>-</u>	<u>122,806</u>
Net movement in funds	123,823	-	123,823
RECONCILIATION OF FUNDS			
Total funds brought forward	1,254,380	-	1,254,380

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,378,203</u>	<u>-</u>	<u>1,378,203</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2022	1,207,338	52,546	37,219	1,297,103
Disposals	<u>-</u>	<u>-</u>	<u>(1,250)</u>	<u>(1,250)</u>
At 31 March 2023	<u>1,207,338</u>	<u>52,546</u>	<u>35,969</u>	<u>1,295,853</u>
DEPRECIATION				
At 1 April 2022	-	21,472	10,390	31,862
Charge for year	24,147	6,455	5,498	36,100
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(11)</u>	<u>(11)</u>
At 31 March 2023	<u>24,147</u>	<u>27,927</u>	<u>15,877</u>	<u>67,951</u>
NET BOOK VALUE				
At 31 March 2023	<u>1,183,191</u>	<u>24,619</u>	<u>20,092</u>	<u>1,227,902</u>
At 31 March 2022	<u>1,207,338</u>	<u>31,074</u>	<u>26,829</u>	<u>1,265,241</u>

Cost or valuation at 31 March 2023 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>35,969</u>	<u>1,095,551</u>
	<u>1,207,338</u>	<u>52,546</u>	<u>36,969</u>	<u>1,296,853</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. STOCKS				
			2023	2022
			£	£
Stocks			<u>5,107</u>	<u>5,016</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2023	2022
			£	£
Prepayments and accrued income			<u>9,114</u>	<u>1,613</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2023	2022
			£	£
Other creditors			<u>2,170</u>	<u>6,254</u>
10. MOVEMENT IN FUNDS				
	At 1.4.22	Net movement	Transfers	At
	£	in funds	between	31.3.23
		£	funds	£
			£	
Unrestricted funds				
General fund	1,278,303	(17,786)	(9,100)	1,251,417
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	5,000	-	-	5,000
Designated fund - Operating costs	29,000	-	3,000	32,000
Designated fund - Guiding support (Technology)	5,000	-	-	5,000
Designated fund - GMW Mini Grant	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	13,900	-	6,100	20,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	<u>1,378,203</u>	<u>(17,786)</u>	<u>-</u>	<u>1,360,417</u>
TOTAL FUNDS	<u>1,378,203</u>	<u>(17,786)</u>	<u>-</u>	<u>1,360,417</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	73,544	(91,330)	(17,786)
	<u>73,544</u>	<u>(91,330)</u>	<u>(17,786)</u>
TOTAL FUNDS	<u>73,544</u>	<u>(91,330)</u>	<u>(17,786)</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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>
TOTAL FUNDS	<u>1,254,380</u>	<u>123,823</u>	<u>-</u>	<u>1,378,203</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	55,752	(54,735)	122,806	123,823
TOTAL FUNDS	<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 2023**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,152,380	106,037	(7,000)	1,251,417
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	-	(3,000)	32,000
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	-	5,000	20,000
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>106,037</u>	<u>-</u>	<u>1,360,417</u>
TOTAL FUNDS	<u>1,254,380</u>	<u>106,037</u>	<u>-</u>	<u>1,360,417</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	129,296	(146,065)	122,806	106,037
	<u>129,296</u>	<u>(146,065)</u>	<u>122,806</u>	<u>106,037</u>
TOTAL FUNDS	<u>129,296</u>	<u>(146,065)</u>	<u>122,806</u>	<u>106,037</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy	15,749	11,715
Donations	16,416	8,620
Grants	<u>2,500</u>	<u>2,701</u>
	34,665	23,036
Other trading activities		
Fundraising events	1,068	987
Shop income	<u>2,359</u>	<u>499</u>
	3,427	1,486
Investment income		
Bank interest	183	32
Charitable activities		
Other General Activities	16,922	25,258
County training	5,270	375
Deposits and fees	<u>13,077</u>	<u>5,565</u>
	<u>35,269</u>	<u>31,198</u>
Total incoming resources	73,544	55,752
EXPENDITURE		
Other trading activities		
Opening stock	5,016	5,938
100 Club	568	496
Shop	1,438	-
Trading service	3,016	2,064
Closing stock	<u>(5,107)</u>	<u>(5,016)</u>
	4,931	3,482
Charitable activities		
Annual meeting	963	818
Administration, postage and stationery	6,325	4,281
Training	8,271	2,569
Building maintenance	3,220	2,372
Activity costs	10,248	28,654
Grants	1,435	600
Services	6,129	3,745
Other charitable expenditure	7,600	1,300
Freehold property	24,147	-
Depreciation of fixtures and fittings	6,455	1,359
Carried forward	74,793	45,698

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 2023

	2023	2022
	£	£
Charitable activities		
Brought forward	74,793	45,698
Depreciation of equipment	<u>5,498</u>	<u>1,169</u>
	80,291	46,867
Other		
Loss on sale of tangible fixed assets	1,239	-
Support costs		
Management		
Insurance	3,619	3,396
Governance costs		
Accountancy and legal fees	<u>1,250</u>	<u>990</u>
Total resources expended	<u>91,330</u>	<u>54,735</u>
Net (expenditure)/income	<u>(17,786)</u>	<u>1,017</u>

This page does not form part of the statutory financial statements