



Greater Manchester West Annual Accounts Year Ended 31st March 2025



Guide Association Greater Manchester West

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for the Year Ended 31 March 2025**

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Guide Association Greater Manchester West

**Report of the Trustees
for the Year Ended 31 March 2025**

Name	County Executive Member/Charity Trustee	Division Commissioner	Ashley Management Committee	Other role / Comment
Mrs Laura Keller	Y		Y	County Commissioner
Victoria Sellstrom	Y	Y		From 1 st September 2024
Mrs Paula Taylor	Y			County Treasurer
Mrs Belinda Henshall	Y	Y		Until 1 st September 2024
Mrs Elizabeth Southern	Y	Y		Until 1 st September 2024
Mrs Sarah Coackley	Y	Y		
Mrs Sarah Bartlett	Y	Y		
Mrs Pamela Williams	Y	Y		
Mrs Lynette Woods	Y	Y		
Mrs Angela Hardman	Y			County Training Lead
Miss Rebecca Patten	Y			GO Co-ordinator
Miss Eleanor Davies	Y	Y		Until 1 st September 2024
Mrs Sue Fraser			Y	County Chair of Finance and Ashley Site Manager
Mrs Vicky Isaac	Y	Y	Y	Chair of Ashley Management and Division Commissioner
Miss Katie Isaac			Y	Secretary
Mrs Gwyneth Perkin			Y	Booking Secretary
Mrs Margaret Blowey			Y	Treasurer
Mrs Sylvia McGreal			Y	Health and Safety
Mrs Ros Scott			Y	Groundwork
Mr Andrew Olive			Y	Equipment
Mrs Paula Gray			Y	Events
Mrs Rachel Curwen			Y	Shop

Charity Number 1024268

Contact

Email: county@gmwguiding.org.uk

Bankers

CCLA, 1 Angel Lane, London, EC4R 3AB
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

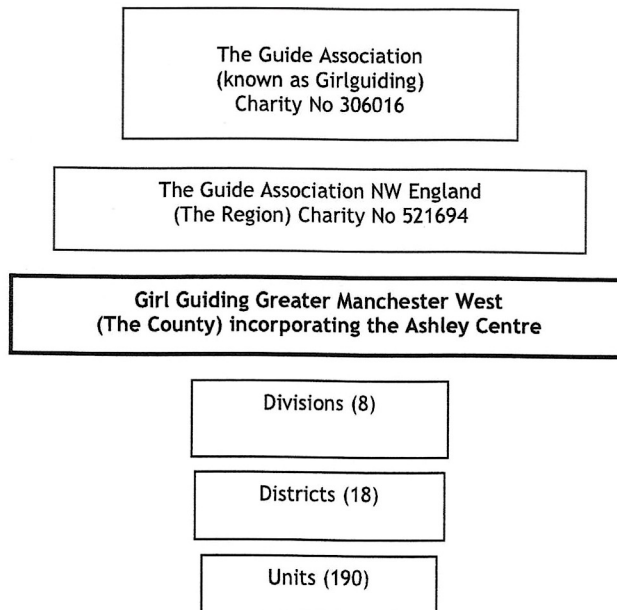
Report of the Trustees
for the Year Ended 31 March 2025

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



Guide Association Greater Manchester West

Report of the Trustees for the Year Ended 31 March 2025

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.

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 2025**

OBJECTIVES AND ACTIVITIES

Review of activities to 31 March 2025

Girlguiding Greater Manchester West is a registered charity dedicated to empowering girls and young women across the region through fun, friendship, challenge, and adventure.

This report provides an overview of the charity's activities, achievements, and financial performance over the past year. It reflects the continued dedication of our volunteers, leaders, and members who work together to provide opportunities for girls and young women to grow, develop skills, and make lasting friendships through the Girlguiding programme.

As Trustees, we are responsible for ensuring that Girlguiding Greater Manchester West operates in accordance with its charitable objectives and the policies of Girlguiding UK, while maintaining strong governance and sound financial management. We are proud that, throughout the year, our county has continued to offer safe, inclusive, and inspiring experiences to girls and young women across our communities.

This past year has been filled with energy, creativity, and connection across our county. From unit meetings and camps to community events and leadership opportunities, our members have continued to show what it means to be part of Girlguiding - embracing challenge, building confidence, and supporting one another every step of the way.

None of this would be possible without the incredible commitment of our volunteers. Week after week, they give their time, enthusiasm, and skills to create safe and inspiring spaces where girls can grow, discover their potential, and have fun. We're deeply grateful for their dedication and the positive impact they make in every corner of Greater Manchester West.

As Trustees, we are proud to see the charity continue to thrive both financially and operationally. Our focus remains on ensuring that Girlguiding Greater Manchester West is well-managed, inclusive, and forward-looking - so that every girl and young woman in our county has the chance to experience the joy and empowerment that Girlguiding offers.

As Trustees, our focus is on supporting our volunteers, strengthening our local structures, and ensuring that every girl and young woman in our county has access to the opportunities and experiences that make guiding so special. We encourage our members to laugh, learn and have adventures from Rainbows aged 4, to Rangers aged 18. Girls can do anything.

This year has been one of growth, resilience, and celebration. Across the county, we have seen:

Ashley Rocks World Tour, our weekend festival, took place at the beginning of July. This was a two-night event, where the Guides and Rangers camped in tents on Friday and Saturday night. There were so many activities in the day and a silent disco on Friday night and two solo artists and a band played on Saturday night and a disco. Despite the rain a fantastic time was had by everyone.

A celebration of the Brownie 110th Birthday in October with a party to celebrate for over 300 Brownies at Bispham Hall Estate. We had a fabulous day. They spent they spent the day earning badges, singing around a campfire, having fun on the inflatables, trying adventurous activities and even attended a birthday party.

Community events are important to GMW where members and volunteers can all get together to have fun and meet friends.

Our Rangers and young leaders and volunteers attended GMW Rock Up, an indoor rock-climbing adventure and later in the year, took part in a cookery workshop with Bounceback Food Community Kitchen to help with their food poverty project.

Our divisions continue to support and work with their local communities. Sale Division collected period products to donate to Period Poverty and Social Action Project. The divisions also attend Remembrance Day Parades and St George's Day parades in Trafford, Sale and Salford.

We supported Sale Gang Show with a donation of £500 and our girls joined Sale and District scouts in the cast. A fabulous show but sadly probably the last gang show.

We donated £500 to our property at Ashley towards new bunk Beds and mattresses in the house.

In May, Friends of Ashley and Ashley Management invited friends old & new to celebrate 85 years of the Ashley site; 50 years of the House; 15 years of the Lodge and 50 years of Friends of Ashley.

We had over 70 people on site for the afternoon celebrations in the sunshine.

We had a beautiful bespoke birthday cake, plus almost £400 was raised. A specially designed Ashley birthday.

Guide Association Greater Manchester West

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Our Urmston Division have raised funds to rebuild their local headquarters. We made a five-thousand-pound donation to support their fundraising and provided an interest free loan of twenty thousand pounds to enable work to continue between grants. The first stage is almost completed and the house is now watertight with roof and windows.

We continued to encourage our members to experience international Girlguiding. Leaders and young members (age 14-18) took part in regional trips to Cambodia and Sweden (age 10-13). We supported all those who applied for 2025 trips through a county selection process and provided grants of between 10 and 12.5% towards their fund raising of their costs. Those who were not ultimately offered places on regional trips were encouraged to sign up for the 2025 County trip to the Azores, for which planning started in 2024/25. Given that we have 21 members of GMW going to the Azores, we agreed that County financial support will be through a contribution towards trip uniform costs rather than individual grants. Overall, we are delighted at the growing interest in international Girlguiding and will be incorporating more affordable options in future to encourage even wider take-up.

Always looking to expand the activities available for both girls and volunteers we paid for courses for a new Walking Advisor and an Archery Advisor. The first walk is to be arranged, and archery sessions can now be booked at Ashley.

In Recognition and awards, we have celebrated the incredible achievements of our members and volunteers. Congratulations to Becky Patten, our GO Advisor was awarded the Laurel Award and Vicky Williams was awarded the Trafford Award at our Presentation night. Fantastic achievements.

These highlights reflect the spirit of Girlguiding Greater Manchester West - inclusive, empowering, and always ready to make a positive impact.

Looking Ahead

As we look to the year ahead, we are excited about the opportunities to grow, connect, and evolve together. Our priorities include supporting volunteer recruitment and retention, ensuring our governance remains strong, and continuing to provide high-quality programmes that meet the needs and interests of today's girls.

We know that the coming year will bring new challenges, but also new possibilities. With the enthusiasm of our members, the dedication of our volunteers, and the guidance of our leadership team, we are confident that Girlguiding Greater Manchester West will continue to thrive and inspire. Together, we'll keep creating a place where every girl knows she can do anything.

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
Eccles
Manchester
M30 8NF

Trustees

Mrs Laura Keller

Independent Examiner

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

Guide Association Greater Manchester West

Report of the Trustees
for the Year Ended 31 March 2025

Approved by order of the board of trustees on 12th January 2026 and signed on its behalf by:

L Keller
Mrs Laura Keller - 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 2025.

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 & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date:

15th January 2026

Guide Association Greater Manchester West

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,550	-	29,550	30,968
Charitable activities					
General		61,499	-	61,499	25,152
Other trading activities	2	4,781	-	4,781	3,453
Investment income	3	<u>3,467</u>	<u>-</u>	<u>3,467</u>	<u>2,830</u>
Total		<u>99,297</u>	<u>-</u>	<u>99,297</u>	<u>62,403</u>
EXPENDITURE ON					
Raising funds		4,804	-	4,804	6,246
Charitable activities					
General		96,937	-	96,937	69,971
Other		<u>700</u>	<u>-</u>	<u>700</u>	<u>-</u>
Total		<u>102,441</u>	<u>-</u>	<u>102,441</u>	<u>76,217</u>
NET INCOME/(EXPENDITURE)					
Other recognised gains/(losses)		(3,144)	-	(3,144)	(13,814)
Gains on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>136,430</u>
Net movement in funds		<u>(3,144)</u>	<u>-</u>	<u>(3,144)</u>	<u>122,616</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,483,033</u>	<u>-</u>	<u>1,483,033</u>	<u>1,360,417</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,479,889</u></u>	<u><u>-</u></u>	<u><u>1,479,889</u></u>	<u><u>1,483,033</u></u>

The notes form part of these financial statements

Guide Association Greater Manchester West

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	1,355,195	-	1,355,195	1,358,769
CURRENT ASSETS					
Stocks	7	4,961	-	4,961	5,104
Debtors	8	20,000	-	20,000	4,383
Cash in hand		<u>121,570</u>	-	<u>121,570</u>	<u>126,826</u>
		146,531	-	146,531	136,313
CREDITORS					
Amounts falling due within one year	9	(21,837)	-	(21,837)	(12,049)
NET CURRENT ASSETS		<u>124,694</u>	-	<u>124,694</u>	<u>124,264</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,479,889</u>	-	<u>1,479,889</u>	<u>1,483,033</u>
NET ASSETS		<u>1,479,889</u>	-	<u>1,479,889</u>	<u>1,483,033</u>
FUNDS	10				
Unrestricted funds				<u>1,479,889</u>	<u>1,483,033</u>
TOTAL FUNDS				<u>1,479,889</u>	<u>1,483,033</u>

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

.....
Mrs Laura Keller - Trustee

Guide Association Greater Manchester West

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

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 £1,319,621. 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.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	912	982
Shop income	<u>3,869</u>	<u>2,471</u>
	<u>4,781</u>	<u>3,453</u>

Guide Association Greater Manchester West

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>3,467</u>	<u>2,830</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,968	-	30,968
Charitable activities			
General	25,152	-	25,152
Other trading activities	3,453	-	3,453
Investment income	<u>2,830</u>	<u>-</u>	<u>2,830</u>
Total	<u>62,403</u>	<u>-</u>	<u>62,403</u>
EXPENDITURE ON			
Raising funds	6,246	-	6,246
Charitable activities			
General	<u>69,971</u>	<u>-</u>	<u>69,971</u>
Total	<u>76,217</u>	<u>-</u>	<u>76,217</u>
NET INCOME/(EXPENDITURE)			
Other recognised gains/(losses)	(13,814)	-	(13,814)
Gains on revaluation of fixed assets	<u>136,430</u>	<u>-</u>	<u>136,430</u>
Net movement in funds	122,616	-	122,616
RECONCILIATION OF FUNDS			
Total funds brought forward	1,360,417	-	1,360,417
TOTAL FUNDS CARRIED FORWARD	<u>1,483,033</u>	<u>-</u>	<u>1,483,033</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
COST OR VALUATION				
At 1 April 2024	1,343,768	53,864	39,041	1,436,673
Additions	-	3,899	1,822	5,721
Disposals	-	-	(700)	(700)
At 31 March 2025	<u>1,343,768</u>	<u>57,763</u>	<u>40,163</u>	<u>1,441,694</u>
DEPRECIATION				
At 1 April 2024	24,147	33,065	20,692	77,904
Charge for year	-	4,731	3,864	8,595
At 31 March 2025	<u>24,147</u>	<u>37,796</u>	<u>24,556</u>	<u>86,499</u>
NET BOOK VALUE				
At 31 March 2025	<u>1,319,621</u>	<u>19,967</u>	<u>15,607</u>	<u>1,355,195</u>
At 31 March 2024	<u>1,319,621</u>	<u>20,799</u>	<u>18,349</u>	<u>1,358,769</u>

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Fixtures and fittings £	Equipment £	Totals £
Valuation in 2021	78,496	-	-	78,496
Valuation in 2022	121,338	-	-	121,338
Valuation in 2024	136,430	-	-	136,430
Cost	<u>1,007,504</u>	<u>57,763</u>	<u>40,163</u>	<u>1,105,430</u>
	<u>1,343,768</u>	<u>57,763</u>	<u>40,163</u>	<u>1,441,694</u>

7. STOCKS

	2025 £	2024 £
Stocks	<u>4,961</u>	<u>5,104</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	20,000	-
Prepayments and accrued income	-	4,383
	<u>20,000</u>	<u>4,383</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>21,837</u>	<u>12,049</u>

10. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,380,533	(3,144)	6,000	1,383,389
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	32,000	-	(2,000)	30,000
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	2,500	-	-	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	13,000	-	(3,000)	10,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	(1,000)	4,000
	<u>1,483,033</u>	<u>(3,144)</u>	-	<u>1,479,889</u>
TOTAL FUNDS	<u>1,483,033</u>	<u>(3,144)</u>	-	<u>1,479,889</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,297	(102,441)	(3,144)
TOTAL FUNDS	<u>99,297</u>	<u>(102,441)</u>	<u>(3,144)</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,251,417	122,616	6,500	1,380,533
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	32,000	-	-	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	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	20,000	-	(7,000)	13,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	-	5,000
	<u>1,360,417</u>	<u>122,616</u>	<u>-</u>	<u>1,483,033</u>
TOTAL FUNDS	<u>1,360,417</u>	<u>122,616</u>	<u>-</u>	<u>1,483,033</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	62,403	(76,217)	136,430	122,616
	<u>62,403</u>	<u>(76,217)</u>	<u>136,430</u>	<u>122,616</u>
TOTAL FUNDS	<u>62,403</u>	<u>(76,217)</u>	<u>136,430</u>	<u>122,616</u>

Guide Association Greater Manchester West

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,251,417	119,472	12,500	1,383,389
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	32,000	-	(2,000)	30,000
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	-	500	2,500
Designated fund - PR	2,000	-	-	2,000
Designated fund - Ashley Special Projects	20,000	-	(10,000)	10,000
Designated fund - International budget	2,000	-	-	2,000
Designated fund - Levy to Ashley	5,000	-	(1,000)	4,000
	<u>1,360,417</u>	<u>119,472</u>	<u>-</u>	<u>1,479,889</u>
TOTAL FUNDS	<u>1,360,417</u>	<u>119,472</u>	<u>-</u>	<u>1,479,889</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	161,700	(178,658)	136,430	119,472
	<u>161,700</u>	<u>(178,658)</u>	<u>136,430</u>	<u>119,472</u>
TOTAL FUNDS	<u>161,700</u>	<u>(178,658)</u>	<u>136,430</u>	<u>119,472</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Guide Association Greater Manchester West

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscription - Levy		
Donations	20,102	20,136
Grants	9,181	9,560
	<u>267</u>	<u>1,272</u>
	29,550	30,968
Other trading activities		
Fundraising events	912	982
Shop income	3,869	2,471
	<u>4,781</u>	<u>3,453</u>
Investment income		
Bank interest	3,467	2,830
Charitable activities		
Other General Activities	32,167	17,671
County training	3,820	3,025
Deposits and fees	<u>25,512</u>	<u>4,456</u>
	<u>61,499</u>	<u>25,152</u>
Total incoming resources	99,297	62,403
EXPENDITURE		
Other trading activities		
Opening stock	5,104	5,107
100 Club	486	499
Shop	2,436	2,499
Trading service	1,739	3,245
Closing stock	<u>(4,961)</u>	<u>(5,104)</u>
	4,804	6,246
Charitable activities		
Annual meeting	1,934	901
Administration, postage and stationery	6,444	5,876
Training	4,364	4,605
Building maintenance	7,970	4,254
Activity costs	39,819	18,013
Grants	1,996	2,094
Services	7,961	7,480
Other charitable expenditure	12,153	11,533
Depreciation of fixtures and fittings	4,731	5,138
Depreciation of equipment	<u>3,864</u>	<u>4,815</u>
	91,236	64,709
Other		
Loss on sale of tangible fixed assets	700	-

This page does not form part of the statutory financial statements

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Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025	2024
	£	£
Support costs		
Management		
Insurance	4,221	4,012
Governance costs		
Accountancy and legal fees	<u>1,480</u>	<u>1,250</u>
Total resources expended	<u>102,441</u>	<u>76,217</u>
Net expenditure	<u>(3,144)</u>	<u>(13,814)</u>

This page does not form part of the statutory financial statements