

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2020
for
Cheshire Border County Guides
Association

Hammond McNulty LLP
Bank House
Market Square
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Cheshire
CW12 1ET

**Cheshire Border County Guides
Association**

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for the Year Ended 31st December 2020**

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**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

The charity's formal name is Cheshire Border County Guides Association. Its operational name is Girlguiding Cheshire Border 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 (4th edition), various Handbooks and the County Constitution together determine how the charity is governed.

The Guide Association (known as Girlguiding) Charity No. 30616

The Guide Association North West England (the Region) Charity No. 521694

Cheshire Border County Guides Association (the County) incorporating Egerton Hall

Divisions 4

Districts 17

Units 205

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

- a) The appointment of Commissioners and Guiders. 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 commitments 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 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 Cheshire Border County Guides Association have delegated particular responsibility for Egerton Hall at Rosthern to a sub-committee. The property title to the Egerton Hall is held by the Girl Guide Trust Corporation in trust for Cheshire Border. 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 centre is the responsibility of the sub-committee.

The trustees have pleasure in presenting their report for the year ended 31 December 2020.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Objectives and activities

Aims

Girlguiding Cheshire Border;

- want all girls across the county to be their best
- to pursue the objectives of the Guide Association concerned with the development of girls and young women.

Objective:

Girlguiding Cheshire Border will provide the girls and young women in our county with the space and opportunities they need to thrive, grow and give back to their communities.

**Cheshire Border County Guides
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**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

COVID-19 in 2020

At 1pm on 26 March 2020, The Health Protection (Coronavirus, Restrictions) (England) Regulations 2020 came into force and the first National Lockdown, a preventative measure to stop the spread of COVID-19, began. Throughout 2020, a series of social restrictions and health prevention measures made the pursuit of our Aims and Objectives very challenging but, during these times of uncertainty, Girlguiding Cheshire Border continued to offer experiences and support for girls and young women.

Our volunteers have been keeping members connected with their weekly unit meetings with 48% of volunteers recently surveyed delivering 'virtual guiding', allowing hundreds of girls to continue to have fun and learn new skills and keep in touch with their friends.

Significant events for young people:

County Rainbow Sparkle Day Sunday, 2 February 2020. 275 girls attended and feedback from leaders/girls and parents was very positive. They enjoyed a day of arts, craft, science and physical fun.

A Celebration of Cheshire Border Guiding Adventures 2019 - 27 February 2020. This event showcased the numerous opportunities there are in our county for Having an Adventure, locally and internationally.

Virtual meetings Our County Lockdown survey showed that our volunteers began delivering virtual meetings (using such platforms as Zoom/WebEx/Go To Meeting) within 1-2 weeks of the first national lockdown. By May 2020, almost one third of all our units had begun embracing technology and delivering their meetings virtually.

100 girls joined in with a Virtual Sleepover with Sandbach District. Crewe North and South East Districts held a virtual camp for all sections in July to replace their planned District Camp. A number of units also held virtual sleepovers.

Activities in the community. Overwhelmingly, the majority of our units increased their activities in the community, helping with the supporting of NHS and key workers, either by making comfort bags for the hospitals or making face masks and scrubs.

Rainbows and Brownies made pictures for elderly people in their local area who put them in their windows and even helped decorate the Walls of Hope at Waters Green Medical Centre in Macclesfield. A lot of units were also involved in VE day celebrations.

1st Audlem Guides were involved in a project for Nantwich Foodbank's 'Reverse Advent Calendar' Christmas Collection. Nantwich Foodbank likes to send out extra special food parcels with a few extra seasonal items and gifts for children. The Guides helped to get the local community involved.

Many of our units' events have had to be cancelled but even though they couldn't enjoy their own camp, 2nd Macclesfield Girlguiding units made sure others benefited by donating the loo roll and food they would have been used to Cre8 Grocery - Project Grow (a surplus food re-distribution service operating across Macclesfield).

Duke of Edinburgh award: September 2020 Expedition weekend was very successful. Participants had to travel daily to/from the camping field. They walked, put up/down tents and cooked meals, all whilst observing COVID-19 secure guidelines.

Expedition Training went online with very successful monthly Zoom meetings from October 2020 for 17 new participants.

62 girls are currently working on awards. 9 Bronze, 5 Silver, 6 Gold and 1 Gold Certificate of Achievement have been presented.

Our Ranger / Young Leader activity Training weekend was postponed from November 2020 to November 2021

**Cheshire Border County Guides
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**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Brownies go to Blackpool event postponed until further notice.

Events designed for the direct training and support of adult leaders included:

Leadership qualification

Mentor evenings - 4 evenings for Leadership Qualification mentors were held Jan-May. This was an opportunity to update skills and knowledge, explore new resources available, dispel common myths about the Leadership Qualification and Young Leader Qualification, Air and Share. One meeting was held in person, the rest were held virtually. 31 leaders have completed all or some LQ modules and 20 leaders have been registered to work on all or some of the LQ modules

Training

First Response Only 2 of the original 6 county trainings were able to go ahead. Only 1 of 5 COVID secure trainings could then go ahead before national restrictions tightened again. First Response training then went on-line. Total of 30 people trained, with 16 part-trained (still require the practical element); 26 volunteers under the planned 2020 target.

Safe Space Our County Safe Space trainers had a challenging time helping to ensure all our members had completed the relevant Safe Space training for their role by Dec 2020.15 level 3, 2 level 2 and 2 level 1 Safe Space certificates were awarded before lockdown - training then became virtual.

Commissioner Air and Share sessions were held in May and September. Volunteers found it very useful to discuss how to deliver virtual guiding

Section air and Share sessions were held virtually, led by our section advisers, to provide specific support to Rainbow, Brownie, Guide and Ranger leaders. The sessions were very well received by the leaders and a second round are planned for January 2021.

Just for you sessions The county adult support team invited volunteers to Zoom sessions as a bit of a boost for people during the second lockdown period. The four sessions involved a Quiz night, Sing-a-long, Mindfulness Fun and Christmas Bakes.

Our 2 County Archivists helped at the County Rainbow Day, maintained our Archive Storage Facility and have used the opportunity of Lockdown to start a Digital and Visual Inventory. They continue to write about the heritage of Girl Guiding in Cheshire Border for our website.

Our 9 County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county.

Other significant events

International - none permitted during 2020 due to pandemic;

Our county trip to Nepal has been postponed until 2021 (or 2022 depending on travel Guidance)

North West Region & all other Counties in the UK withdrew from the European Jamboree, consequently, our county group of 18 members have been unable to attend.

The Region Malta ICE trip was cancelled due to STA Travel going into administration which was disappointing for our 6 county attendees.

We continued to support the Comfort Bag Scheme, the initiative that was started in Greater Manchester West in 2016 to provide patients who find themselves unexpectedly in hospital with a homemade bag of items containing travel sized toiletries as well as pens and paper and useful items.1000 bags have now been created by local groups and given to Macclesfield & Leighton Hospitals.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

OBJECTIVES AND ACTIVITIES

Unfortunately, our Annual Celebration Evening had to be postponed but 75 people have been identified as recipients and badges for Long service, County Thanks and Good service will be awarded as soon as we can. One of our volunteers, Judy Wilson, was nationally recognised and awarded the BEM in the Queen's Birthday honours for her service to Girlguiding & the community.

Summary

Our ability to deliver the Girlguiding programme has been made more challenging due to the pandemic. National restrictions have meant guiding has taken place indoors, outdoors and virtually. For long periods of time, only virtual guiding was possible.

The provision of the guiding programme evolved throughout 2020 and, although it was felt by some to be harder to deliver the programme virtually to Rainbows, most areas had most units delivering something - with several choosing a blended approach (mixture of virtual, indoor and outdoor).

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons - unable to continue volunteering, health concerns due to COVID-19, planned retirement.

From Dec 2019 - Nov 2020 we saw a drop of 259 members which is 6.7%. We now have 885 volunteers and 2729 girls (201 units)

Plans for 2021

Prioritise adult recruitment

Begin reviewing and developing our new five-year strategy in line with Girlguiding nationally - delayed from 2020 due to the enormous changes that occurred because of the pandemic

To work hard to promote the Association's aims and objectives and to recruit new members

To continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas

FINANCIAL REVIEW

Financial position

The charity has a net surplus this year of £16,292 (2019: surplus of £22,829), as shown in the statement of financial activities.

Principal funding sources

Most funding comes from members' subscriptions. Major expenditure items include the programme of activities offered and training of adults.

Reserves policy

General Reserve

The general reserve is to cover the running costs of the County and any unexpected expenditure.

Egerton Hall Reserve

Egerton Hall reserve is to cover the running costs in the event of no bookings and to cover any unexpected repair bills. In 2019 the lease was terminated on Egerton Hall.

Specific Reserves

The boating funds are used for the purchase of new boating equipment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Cheshire Border County Guides
Association

Report of the Trustees
for the Year Ended 31st December 2020

The constitution of the guiding county of Cheshire Border is the main governing document, under which the trustees of the charity are appointed. The affairs of the charity are managed and regulated by its Trustees.

The Trustees are the eight Division Commissioners, together with the chairs of the main sub-committees of Finance, PR, Adult Support and Guiding Development. Trustees serve for a term of office of either five years (division commissioners) or three years (chairs of sub-committees). They would be removed from the trustee office if they cease to hold these roles before their anticipated term has expired. Trustees are assigned a mentor and follow the Guide Association induction programme. Additional formal and informal training is available to meet individual needs.

Organisational structure

The county of Girlguiding Cheshire Border is one of seventeen counties within the Region of N W England. The charity is subject to the policies agreed by the Guide Association and the chair of Trustees is also a trustee of Girlguiding N W England. Details of officers who served during the year are shown on page 8.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces. These are renewed annually. Policies, systems and processes exist and are updated regularly to mitigate risks as far as possible.

Statement of the Responsibilities of the Trustees for the Accounts

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP; make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

512723

Principal address

Acresfield
11 Southlands
Holmes Chapel
Cheshire
CW4 7EU

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2020**

Trustees

Mrs S V Jepson Chair of Finance
Mrs K J Cragg County Commissioner
Mrs L Pearson Assistant County Commissioner
Ms A Morris Division Commissioner - Weaver
Ms M Pickersgill Division Commissioner - Weaver
Mrs R D Robinson Division Commissioner - Capesthorne
Mrs P Street Division Commissioner - Capesthorne
Mrs D J Tomlinson Chair of Guiding Development
Ms J A Lunn Div Commissioner Moreton Designate
Ms J McCoy Div Commissioner Middlewood Designate
Ms V McAlpine Assistant Div Commissioner Middlewood

Chair of Trefoil Ms J Dale (appointed 16/03/2019)

County President Ms H Cann

County Secretary Vacant - Ms C Consterdine (resigned 02/10/2019)

Chair of Adult Support Ms J Lunn

County Treasurer Ms H Barber

Bankers

Royal Bank of Scotland
2 Bradwall Road
Sandbach
Cheshire
CW11 9UB

Independent Examiner

Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

Approved by order of the board of trustees on 20th July 2021 and signed on its behalf by:

Mrs K J Cragg - Trustee

**Independent Examiner's Report to the Trustees of
Cheshire Border County Guides
Association**

Independent examiner's report to the trustees of Cheshire Border County Guides Association

I report to the charity trustees on my examination of the accounts of Cheshire Border County Guides Association (the Trust) for the year ended 31st December 2020.

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.

Colin Higginson
FCCA, FMAAT
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET

20th July 2021

**Cheshire Border County Guides
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		303	-	303	108
Charitable activities					
Primary purpose charitable activities		6,301	-	6,301	31,294
Other trading activities	2	42,525	-	42,525	44,854
Investment income	3	3,382	-	3,382	2,577
Total		52,511	-	52,511	78,833
 EXPENDITURE ON					
Raising funds		(744)	-	(744)	1,211
Charitable activities					
Primary purpose charitable activities		36,963	-	36,963	54,793
Total		36,219	-	36,219	56,004
NET INCOME		16,292	-	16,292	22,829
 Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(1,147)	-	(1,147)	942
Net movement in funds		15,145	-	15,145	23,771
 RECONCILIATION OF FUNDS					
Total funds brought forward		429,455	-	429,455	405,684
TOTAL FUNDS CARRIED FORWARD		444,600	-	444,600	429,455

The notes form part of these financial statements

**Cheshire Border County Guides
Association**

**Balance Sheet
31st December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	6	5,183	-	5,183	7,161
Investments	7	49,675	-	49,675	50,598
		54,858	-	54,858	57,759
CURRENT ASSETS					
Stocks	8	4,557	-	4,557	2,548
Debtors	9	43,978	-	43,978	13,398
Cash at bank and in hand		359,996	-	359,996	362,141
		408,531	-	408,531	378,087
CREDITORS					
Amounts falling due within one year	10	(18,789)	-	(18,789)	(6,391)
		389,742	-	389,742	371,696
NET CURRENT ASSETS					
		444,600	-	444,600	429,455
TOTAL ASSETS LESS CURRENT LIABILITIES					
		444,600	-	444,600	429,455
NET ASSETS					
		444,600	-	444,600	429,455
FUNDS					
Unrestricted funds	12			444,600	429,455
TOTAL FUNDS					
				444,600	429,455

The financial statements were approved by the Board of Trustees and authorised for issue on 20th July 2021 and were signed on its behalf by:

K J Cragg - Trustee

Cheshire Border County Guides
Association

Notes to the Financial Statements
for the Year Ended 31st December 2020

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going Concern

The trustees have considered the potential impact of COVID-19 on the principal activities of the charity and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost and 10% on cost

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.

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

2. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Subscriptions	42,525	44,854

3. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Deposit account interest	3,382	2,577

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Expenses paid to the trustees for the year totalled £4,499 (2019: £2,813). These expenses were made up of 8 trustees being reimbursed for their expenses as follows, travel expenses for 3 trustees of £87 (2019: £0), training and materials expenses for 6 trustees of £999 (2019: £252), PR expenses of £0 (2019: £161) Commissioner expenses for 3 trustees of £919 (2019:£1,292), management expenses for 1 trustee of £144 (2019:£215) accountancy expenses for 1 trustee of £302 (2019:£246), region events expenses of £0 (2019:£41), Senior section events expenses of £0 (2019:£75), Safeguarding expense for 1 trustee of £21(2019:£427), Admin expense for 1 trustee of £40 (2019:£59), Guiding Development Expense of £0 (2019:£45), printing postage and stationery for 2 trustees of £833 and Rainbow Day expenses of £1,154.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	108	-	108
Charitable activities			
Primary purpose charitable activities	31,294	-	31,294
Other trading activities	44,854	-	44,854
Investment income	2,577	-	2,577
Total	78,833	-	78,833
EXPENDITURE ON			
Raising funds	1,211	-	1,211
Charitable activities			
Primary purpose charitable activities	54,793	-	54,793
Total	56,004	-	56,004
NET INCOME	22,829	-	22,829

**Cheshire Border County Guides
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**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	942	-	942
Net movement in funds	23,771	-	23,771
RECONCILIATION OF FUNDS			
Total funds brought forward	405,684	-	405,684
TOTAL FUNDS CARRIED FORWARD	429,455	-	429,455

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020	9,178	72,360	81,538
Additions	644	-	644
At 31st December 2020	9,822	72,360	82,182
DEPRECIATION			
At 1st January 2020	8,627	65,750	74,377
Charge for year	543	2,079	2,622
At 31st December 2020	9,170	67,829	76,999
NET BOOK VALUE			
At 31st December 2020	652	4,531	5,183
At 31st December 2019	551	6,610	7,161

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st January 2020	50,598
Additions	224
Revaluations	(1,147)
At 31st December 2020	49,675
NET BOOK VALUE	
At 31st December 2020	49,675
At 31st December 2019	50,598

**Cheshire Border County Guides
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**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

7. FIXED ASSET INVESTMENTS - continued

There were no investment assets outside the UK.

8. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	4,557	2,548
	<u>4,557</u>	<u>2,548</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	98	118
Prepayments	43,880	13,280
	<u>43,978</u>	<u>13,398</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Bank loans and overdrafts (see note 11)	4,338	827
Other creditors	14,451	5,564
	<u>18,789</u>	<u>6,391</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31/12/20	31/12/19
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	4,338	827
	<u>4,338</u>	<u>827</u>

12. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General unrestricted income fund	365,924	18,622	384,546
County Office	25,479	-	25,479
Egerton Hall	13,588	28	13,616
Water	24,464	(3,505)	20,959
	<u>429,455</u>	<u>15,145</u>	<u>444,600</u>
TOTAL FUNDS	<u>429,455</u>	<u>15,145</u>	<u>444,600</u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General unrestricted income fund	52,472	(32,703)	(1,147)	18,622
Egerton Hall	28	-	-	28
Water	11	(3,516)	-	(3,505)
	<u>52,511</u>	<u>(36,219)</u>	<u>(1,147)</u>	<u>15,145</u>
TOTAL FUNDS	<u>52,511</u>	<u>(36,219)</u>	<u>(1,147)</u>	<u>15,145</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General unrestricted income fund	337,127	28,797	365,924
County Office	25,479	-	25,479
Egerton Hall	18,769	(5,181)	13,588
Water	24,309	155	24,464
	<u>405,684</u>	<u>23,771</u>	<u>429,455</u>
TOTAL FUNDS	<u>405,684</u>	<u>23,771</u>	<u>429,455</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 unrestricted income fund	69,071	(41,216)	942	28,797
Egerton Hall	319	(5,500)	-	(5,181)
Water	9,443	(9,288)	-	155
	<u>78,833</u>	<u>(56,004)</u>	<u>942</u>	<u>23,771</u>
TOTAL FUNDS	<u>78,833</u>	<u>(56,004)</u>	<u>942</u>	<u>23,771</u>

**Cheshire Border County Guides
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

12. MOVEMENT IN FUNDS - continued

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General unrestricted income fund	337,127	47,419	384,546
County Office	25,479	-	25,479
Egerton Hall	18,769	(5,153)	13,616
Water	24,309	(3,350)	20,959
	<u>405,684</u>	<u>38,916</u>	<u>444,600</u>
TOTAL FUNDS	<u>405,684</u>	<u>38,916</u>	<u>444,600</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 unrestricted income fund	121,543	(73,919)	(205)	47,419
Egerton Hall	347	(5,500)	-	(5,153)
Water	9,454	(12,804)	-	(3,350)
	<u>131,344</u>	<u>(92,223)</u>	<u>(205)</u>	<u>38,916</u>
TOTAL FUNDS	<u>131,344</u>	<u>(92,223)</u>	<u>(205)</u>	<u>38,916</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

14. COVID 19 TRANSACTIONS

During the year, the UK continued to be impacted by the outbreak of COVID-19. In order to manage the spread of the virus the Government has imposed significant restrictions on the movement of people and the ability of businesses to continue to trade. The Trustees acknowledge the increasing risk from COVID-19 and have sought to mitigate their risk by carrying out a thorough review of the business as discussed below:

Deferred income and costs:

Included in debtors is £41,360 of deferred costs and in creditors £13,370 of deferred income which relates to planned trips which were due to take place in 2020. These trips may take place in 2021 or may be cancelled.

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31/12/20 £	31/12/19 £
VOLUNTARY INCOME		
Donations and legacies		
Donations - County	303	108
Other trading activities		
Subscriptions	42,525	44,854
Investment income		
Deposit account interest	3,382	2,577
Charitable activities		
Primary purpose charitable act	2,289	26,028
Sale of badges	3,891	4,127
Egerton Hall fees	-	50
Grants	121	1,089
	6,301	31,294
Total incoming resources	52,511	78,833
 EXPENDITURE		
Other trading activities		
Opening stock	2,548	3,669
Purchases of badges	1,265	90
Closing stock	(4,557)	(2,548)
	(744)	1,211
Charitable activities		
Insurance	2,149	816
General Administration	791	2,817
Charitable activities	23,112	31,466
Subscriptions to region	1,700	1,880
Senior section	3	55
Grants	-	454
	27,755	37,488
Support costs		
Management		
Telephone	-	71
Postage and stationery	1,002	205
Advertising	59	454
General Expenses	2,622	6,766
Repairs and renewals	-	889
Carried forward	3,683	8,385

This page does not form part of the statutory financial statements

**Cheshire Border County Guides
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31/12/20	31/12/19
	£	£
Management		
Brought forward	3,683	8,385
Water	-	77
	<hr/> 3,683	<hr/> 8,462
Information technology		
Website	1,823	1,674
Other		
Plant and machinery	543	686
Fixtures and fittings	2,079	2,029
Loss on sale of tangible fixed assets	-	3,554
	<hr/> 2,622	<hr/> 6,269
Governance costs		
Accountancy	1,080	900
Total resources expended	<hr/> 36,219	<hr/> 56,004
Net income	<hr/> 16,292	<hr/> 22,829