

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2022
for
Cheshire Border County Guides
Association

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

**Cheshire Border County Guides
Association**

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for the Year Ended 31st December 2022**

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**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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)

Divisions 4

Districts 16

Units 187

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 leaders and/or volunteers. 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 trustees have pleasure in presenting their report for the year ended 31 December 2022.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Aims

Girlguiding Cheshire Border;

- for 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
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

COVID-19 in 2022

With National and local restrictions ending in Spring 2022 units were able to meet without the added complications that lockdowns and restrictions brought.

Significant events for young people:

As well as the units across the County offering weekly activities, Districts and Divisions re-started larger scale events, which included an Outdoor Activities Day for Crewe district, a Division Day for Capesthorne to Waddow Hall and centenary events across the year were organised in Sandbach district, which included a sleepover for all sections.

With the help of Girlguiding NW England and sponsorship from Sports England as a County we ran a multi sports day for all sections in liaison with Macclesfield Community Sports Trust who offered taster sessions in Basketball, Football, Rugby and Lacrosse as well as dance and Zumba activities.

A number of our volunteers and girls attended Girlguiding NW England International Selection (INTOPS) events and we were fortunate to have 4 leaders and 8 girls selected for NW England 2023 International trips, which covered Romania, Madagascar, Lisbon and Japan. One young member was also selected for the 2023 World Scout Jamboree in Korea

In the Autumn of 2022 we held our own County INTOPS event to select girls for a County 2023 Trip. Over 25 girls attended.

Members from all sections also took the opportunity to join Cheshire Scouts Chamboree 2022, which took place at Tabley Showground in August 2022.

Section Bronze, Silver and Gold Awards

Girlguiding programme activities continued and we saw more girls able to achieve their section special awards as follows:-

Bronze awards Rainbows 128 Brownies 75 Guides 39
Silver Awards Rainbows 36 Brownies 40 Guides 25
Gold Awards Rainbow 18 Brownies 44 Guides 21

Activities in the community. Units continued to be part of community events and engage with community projects including Bra Banks and community gardens

Duke of Edinburgh Award:

Our DofE team worked very hard to ensure the young members were able to complete these awards.

9 Bronze, 7 Silver and 1 Gold awards were achieved.

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

First Response: 10 in person sessions were held from January to December 2022 giving the opportunity for up to 120 to complete the training.

Safe Space Training remained virtual for most of 2022 with 1 session in person for those unable to attend virtually.

Commissioner training morning was held in November 2022.

Leadership qualification 43 leaders completed their leadership qualification in 2022 and 11 young leader volunteers completed their Young Leader qualification. Girlguiding launched a new "Leader development Programme" in September 2022, which will over the 12 months to September 2023 replace the existing qualification. Our Leadership co-ordinators held a number of training sessions on the new programme.

Going Away qualification: 2 volunteers completed their going away qualification during 2022.

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

OBJECTIVES AND ACTIVITIES

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

Other significant events

Congratulations to Rosemary (Ro) Schofield on being selected as a Royal Voluntary Service Platinum Champion and being one of Cheshire Life's 70 Platinum Heroes.

We held two thanks and recognition events in 2022, the first in March 2022 to recognise members' long service from 2020 and 2021 (Covid years) and then in November 2022 for long service achieved in 2022. In total over the 2 events the following long service contributions were recognised

89 x 5 year service 55 x 10 year service 25 x 20 year service
11 x 30 year service 6 x 40 year Service 10 x 50 year service

In March 2022, we also thanked Heather Cann for 20 years dedication to the County as President and shared lots of memories.

In November 2022, Julia Lunn was awarded the Region Chief Award. Well done to Julia.

Summary

The provision of the Guiding programme returned to being in person in 2022 and being able to hold larger scale events and joint activities was welcomed.

None of our units closed due to financial reasons, units closed due to volunteer resignations which were for a number of reasons - individuals unable to continue volunteering, health concerns due to COVID-19, planned retirement. In 2022 numbers started increasing.

Plans for 2023

Prioritise adult recruitment

Improve our PR and social media presence

Review County constitution and exec format to ensure we make best use of volunteer strengths.

Build on the International Opportunities for girls and leaders with a view to being able to offer annual trips

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

To continue to give girls a variety of opportunities within local meetings and as part of the wider County

FINANCIAL REVIEW

Financial position

The charity has a net deficit this year of £1,591 (2021 deficit of £14,678), 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.

Specific Reserves

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

Cheshire Border County Guides
Association

Report of the Trustees
for the Year Ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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 County Commissioner, Assistant County Commissioner, the eight Division Commissioners, together with the chairs of the main sub-committees of Finance, PR, Adult Support and Guiding Development. Trustees will serve for a minimum term of office of three years. They would be removed from the trustee office if they cease to hold these roles before their anticipated term has expired. Division commissioners 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

272 Peter Street
Macclesfield
Cheshire
SK11 8EX

**Cheshire Border County Guides
Association**

**Report of the Trustees
for the Year Ended 31st December 2022**

Trustees

Mrs S V Jepson Chair of Finance
Mrs L B Pearson County Commissioner
Mrs A Morris Division Commissioner - Weaver
Mrs M Pickersgill Division Commissioner - Weaver (resigned 27/5/2022)
Mrs R D Robinson Division Commissioner - Capesthorne (resigned 5/10/2022)
Mrs P Street Assistant County Commissioner
Mrs D J Tomlinson Middlewood Division Commissioner
Ms J A Lunn Chair of Adult Support (resigned 13/1/2023)
Mrs J McCoy Div Commissioner Middlewood (resigned 16/6/2022)
Miss V McAlpine Assistant Div Commissioner Middlewood (resigned 16/6/2022)
Mrs S Fisher Division Commissioner Moreton
Mrs J Dean (appointed 1/3/2023)
Mrs S J Wiggett (appointed 1/3/2023)
Mrs R D Robinson (appointed 1/3/2023)
Mrs S Collis Division Commissioner Capesthorne (appointed 5/10/2022)
Mrs C Johnson Division Commissioner Middlewood (appointed 16/6/2022)
Mrs K Westall Division Commissioner Weaver (appointed 25/5/2022)
Mrs K Williams Division Commissioner Capesthorne (appointed 5/10/2022) (resigned 3/4/2023)

Mrs J Dean Learning & Training Support Lead
Mrs S J Wiggett Programme Support Lead
Mrs R D Robinson Outdoor Activities Adviser

Chair of Trefoil Ms L Mooney

County President Mrs S Taylor

County Secretary Vacant

Chair of Adult Support Ms J Lunn (until 13 January 2023)

County Treasurer Mrs S Garnett (from 11 July 2022), Miss H Barber (until 11 July 2022)

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 30th September 2023 and signed on its behalf by:

Mrs L B Pearson - 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 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Colin Higginson

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

30th September 2023

**Cheshire Border County Guides
Association**

**Statement of Financial Activities
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
VOLUNTARY INCOME FROM					
Donations and legacies		4,241	-	4,241	140
Charitable activities					
Primary purpose charitable activities		12,430	-	12,430	8,437
Other trading activities	2	29,693	-	29,693	198
Investment income	3	3,070	-	3,070	2,000
Other income		-	-	-	3,121
Total		49,434	-	49,434	13,896
EXPENDITURE ON					
Raising funds		3,730	-	3,730	391
Charitable activities					
Primary purpose charitable activities		47,295	-	47,295	28,183
Total		51,025	-	51,025	28,574
NET INCOME/(EXPENDITURE)					
Other recognised gains/(losses)		(1,591)	-	(1,591)	(14,678)
Gains/(losses) on revaluation of fixed assets		(345)	-	(345)	731
Net movement in funds		(1,936)	-	(1,936)	(13,947)
RECONCILIATION OF FUNDS					
Total funds brought forward		430,653	-	430,653	444,600
TOTAL FUNDS CARRIED FORWARD		428,717	-	428,717	430,653

The notes form part of these financial statements

**Cheshire Border County Guides
Association**

**Balance Sheet
31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
FIXED ASSETS					
Tangible assets	6	10,044	-	10,044	12,065
Investments	7	50,267	-	50,267	50,609
		60,311	-	60,311	62,674
CURRENT ASSETS					
Stocks	8	4,071	-	4,071	4,687
Debtors	9	2,400	-	2,400	7,415
Cash at bank and in hand		371,751	-	371,751	356,965
		378,222	-	378,222	369,067
CREDITORS					
Amounts falling due within one year	10	(9,816)	-	(9,816)	(1,088)
		368,406	-	368,406	367,979
NET CURRENT ASSETS					
		428,717	-	428,717	430,653
TOTAL ASSETS LESS CURRENT LIABILITIES					
		428,717	-	428,717	430,653
NET ASSETS					
		428,717	-	428,717	430,653
FUNDS					
Unrestricted funds	12			428,717	430,653
TOTAL FUNDS					
				428,717	430,653

The financial statements were approved by the Board of Trustees and authorised for issue on 30th September 2023 and were signed on its behalf by:

L B Pearson - Trustee

Cheshire Border County Guides
Association

Notes to the Financial Statements
for the Year Ended 31st December 2022

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.

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 2022**

2. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Subscriptions	29,693	198

3. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Deposit account interest	3,070	2,000

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Expenses paid to the trustees for the year totalled £1,722 (2021 £285). These expenses were made up of trustees being reimbursed for their expenses as follows, Commissioner expenses for 2 trustees £1,239 (2021 £0), management expenses for 1 trustee £268 (2021 £0) computer expenses for 1 trustee of £94 (2021 264), Admin expense for 1 trustee of £0 (202 :£21), County events for 1 trustee £110 (2021 £0) and Presentation evening for 1 trustee £11 (2021 £0).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
VOLUNTARY INCOME FROM			
Donations and legacies	140	-	140
Charitable activities			
Primary purpose charitable activities	8,437	-	8,437
Other trading activities	198	-	198
Investment income	2,000	-	2,000
Other income	3,121	-	3,121
Total	13,896	-	13,896
EXPENDITURE ON			
Raising funds	391	-	391
Charitable activities			
Primary purpose charitable activities	28,183	-	28,183
Total	28,574	-	28,574
NET INCOME/(EXPENDITURE)	(14,678)	-	(14,678)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	731	-	731
Net movement in funds	(13,947)	-	(13,947)

**Cheshire Border County Guides
Association**

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	444,600	-	444,600
	430,653	-	430,653
TOTAL FUNDS CARRIED FORWARD	430,653	-	430,653

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022 and 31st December 2022	15,819	75,516	91,335
	9,906	69,364	79,270
DEPRECIATION			
At 1st January 2022	664	1,357	2,021
Charge for year	664	1,357	2,021
	10,570	70,721	81,291
At 31st December 2022	10,570	70,721	81,291
NET BOOK VALUE			
At 31st December 2022	5,249	4,795	10,044
	5,249	4,795	10,044
At 31st December 2021	5,913	6,152	12,065

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1st January 2022	50,609
Additions	3
Revaluations	(345)
	50,267
At 31st December 2022	50,267
NET BOOK VALUE	
At 31st December 2022	50,267
	50,267
At 31st December 2021	50,609

There were no investment assets outside the UK.

**Cheshire Border County Guides
Association**

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

8. STOCKS		31/12/22	31/12/21
		£	£
Stocks		<u>4,071</u>	<u>4,687</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Trade debtors		791	615
Other debtors		-	6,800
Prepayments		<u>1,609</u>	<u>-</u>
		<u>2,400</u>	<u>7,415</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/22	31/12/21
		£	£
Bank loans and overdrafts (see note 11)		-	6
Trade creditors		2,346	-
Other creditors		<u>7,470</u>	<u>1,082</u>
		<u>9,816</u>	<u>1,088</u>
11. LOANS			
An analysis of the maturity of loans is given below:			
		31/12/22	31/12/21
		£	£
Amounts falling due within one year on demand:			
Bank overdrafts		<u>-</u>	<u>6</u>
12. MOVEMENT IN FUNDS			
	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General unrestricted income fund	365,239	2,360	367,599
County Office	25,479	-	25,479
Egerton Hall	13,015	160	13,175
Water	<u>26,920</u>	<u>(4,456)</u>	<u>22,464</u>
	<u>430,653</u>	<u>(1,936)</u>	<u>428,717</u>
TOTAL FUNDS	<u>430,653</u>	<u>(1,936)</u>	<u>428,717</u>

**Cheshire Border County Guides
Association**

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

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	46,003	(43,298)	(345)	2,360
Egerton Hall	160	-	-	160
Water	3,271	(7,727)	-	(4,456)
	<u>49,434</u>	<u>(51,025)</u>	<u>(345)</u>	<u>(1,936)</u>
TOTAL FUNDS	<u>49,434</u>	<u>(51,025)</u>	<u>(345)</u>	<u>(1,936)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General unrestricted income fund	384,546	(12,823)	(6,485)	365,238
County Office	25,479	-	-	25,479
Egerton Hall	13,616	23	(623)	13,016
Water	20,959	(1,147)	7,108	26,920
	<u>444,600</u>	<u>(13,947)</u>	<u>-</u>	<u>430,653</u>
TOTAL FUNDS	<u>444,600</u>	<u>(13,947)</u>	<u>-</u>	<u>430,653</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	10,750	(24,304)	731	(12,823)
Egerton Hall	23	-	-	23
Water	3,123	(4,270)	-	(1,147)
	<u>13,896</u>	<u>(28,574)</u>	<u>731</u>	<u>(13,947)</u>
TOTAL FUNDS	<u>13,896</u>	<u>(28,574)</u>	<u>731</u>	<u>(13,947)</u>

**Cheshire Border County Guides
Association**

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

12. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General unrestricted income fund	384,546	(10,463)	(6,485)	367,598
County Office	25,479	-	-	25,479
Egerton Hall	13,616	183	(623)	13,176
Water	20,959	(5,603)	7,108	22,464
	<u>444,600</u>	<u>(15,883)</u>	<u>-</u>	<u>428,717</u>
TOTAL FUNDS	<u>444,600</u>	<u>(15,883)</u>	<u>-</u>	<u>428,717</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	56,753	(67,602)	386	(10,463)
Egerton Hall	183	-	-	183
Water	6,394	(11,997)	-	(5,603)
	<u>63,330</u>	<u>(79,599)</u>	<u>386</u>	<u>(15,883)</u>
TOTAL FUNDS	<u>63,330</u>	<u>(79,599)</u>	<u>386</u>	<u>(15,883)</u>

13. RELATED PARTY DISCLOSURES

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

**Cheshire Border County Guides
Association**

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

	31/12/22 £	31/12/21 £
VOLUNTARY INCOME		
Donations and legacies		
Donations - County	319	134
Legacies	1,000	-
Grants	2,922	-
Sundry Income	-	6
	<hr/>	<hr/>
	4,241	140
Other trading activities		
Subscriptions	29,693	198
Investment income		
Deposit account interest	3,070	2,000
Charitable activities		
Primary purpose charitable act	7,055	5,256
Sale of badges	5,375	3,181
	<hr/>	<hr/>
	12,430	8,437
Other income		
Insurance income	-	3,121
	<hr/>	<hr/>
Total incoming resources	49,434	13,896
EXPENDITURE		
Other trading activities		
Opening stock	4,687	4,557
Purchases of badges	3,114	521
Closing stock	(4,071)	(4,687)
	<hr/>	<hr/>
	3,730	391
Charitable activities		
Insurance	455	507
General Administration	449	420
Charitable activities	33,152	20,932
Subscriptions to region	2,067	1,421
Grants	3,579	-
	<hr/>	<hr/>
	39,702	23,280
Support costs		
Management		
Postage and stationery	173	191
Carried forward	173	191

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 2022**

	31/12/22	31/12/21
	£	£
Management		
Brought forward	173	191
General Expenses	<u>3,965</u>	<u>1,155</u>
	4,138	1,346
 Information technology		
Website	354	206
 Other		
Plant and machinery	664	736
Fixtures and fittings	<u>1,357</u>	<u>1,535</u>
	2,021	2,271
 Governance costs		
Accountancy	<u>1,080</u>	<u>1,080</u>
 Total resources expended	<u>51,025</u>	<u>28,574</u>
 Net expenditure	<u><u>(1,591)</u></u>	<u><u>(14,678)</u></u>

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