

Charity registration number: 512723



Cheshire Border County Guides Association

Annual Report and Financial Statements

for the Year Ended 31 December 2023

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
BB11 1JG

Cheshire Border County Guides Association

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

Cheshire Border County Guides Association

Reference and Administrative Details

Trustees	Linda Pearson, County Commissioner (Chair) Pamela Street, Assistant County Commissioner Stevie Jepson, Chair of Finance Sophie Collis Julia Dean Shona Fisher Catherine Johnson Alison Morris Deborah Tomlinson Kathryn Westall Samantha Jayne Wiggett
Charity Registration Number	512723
Principal Office	272 Peter Street Macclesfield Cheshire SK11 8EX
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley BB11 1JG

Cheshire Border County Guides Association

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

The aims of the charity are:

- 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.

with the 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.

Activities in 2023

As well as the units across the County offering weekly activities, other events that were available to the young members included: Arts award day for Rainbows and Brownies, Sports event for Rangers. Gang Shows, “girls get muddy” Region Day, Cheshire hike and international opportunities. We had members take part in international trips to Japan, Romania, Italy, Lisbon, Canada, Madagascar and the World Scout Jamboree in South Korea.

Our first County International trip post Covid was also planned. Regular fundraising and get-togethers were planned for the February 2024 trip to Netherlands. The fundraising included a November Ball and a Challenge Pack.

County created a Coronation challenge pack for the coronation of King Charles III , which gave all units the chance to take part. A special badge commemorating this was also created and all members received one.

There was also a Trefoil 80th Challenge pack available to units to take part in.

Two members attended the 38th WAGGGS world conference in Cyprus.

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 138	Brownies 173	Guides 66	Rangers 13
Silver awards	Rainbows 92	Brownies 121	Guides 50	
Gold awards	Rainbow 48	Brownies 63	Guides 26	

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.

14 Bronze, 17 Silver and 2 Gold awards were achieved.

Cheshire Border County Guides Association

Trustees' Report (continued)

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

First Response: 9 in person sessions were held from January to December 2023 giving the opportunity for up to 108 to complete the training. These sessions were offered free of charge to members wef April 2023, Safe Space Training remained virtual for 2023, Gift Aid Training - 2 online sessions were offered to leaders.

Leadership qualification 68 leaders completed their leadership qualification in 2023 and 5 young leader volunteers completed their Young Leader qualification. Girlguiding launched a new "Leader Development Programme" in September 2022, which over the 12 months to September 2023 replaced the existing qualification. Our Leadership co-ordinators held a number of training sessions on the new programme. 3 Leaders completed the new LDP qualification in 2023.

Going Away qualification: 3 volunteers completed their going away qualification during 2023.

Cross-County collaborations We also started to work closely with our neighbouring County, Cheshire Forest to offer support to leaders together and to share events cross-counties.

Trefoil Guilds - Our County Trefoil Guilds continue to offer Guiding for Adults and also practical help to Girlguiding across the county. Our County Trefoil Guild ran a Spring Fair event to give units and girls who were fundraising an opportunity to do so.

Other significant events

Congratulations to Dorothy Dentith on being awarded a BEM in the King's Birthday Honours list
2 leaders were fortunate to represent County at the Coronation Concert at Windsor Castle and our County President, County Commissioner, Assistant County Commissioner and County Queens Guide adviser attended a special coronation service at Chester Cathedral.

Our thanks and recognition event for volunteers for 2023 was held in November 2023 and hosted by Capesthorne Division. Long service awards for 2023 were:-
26 x 5 year service 15 x 10 year service 6 x 20 year service
5 x 30 year service 4 x 40 year Service 2 x 50 year service
1 x 60 year service

2 Good Service awards were also awarded to Elizabeth Kerr for her role and work as the Water Team Lead and to Karen Taylor for her role and work as Arts Award Adviser.

Summary

The provision of the Guiding programme continued in 2023 and opportunities for both girls and volunteers grew.

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 and planned retirements. In 2023 young member numbers increased by 6% and volunteer number grew by 3%.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cheshire Border County Guides Association

Trustees' Report (continued)

Financial review

The financial statements show a deficit of £16k for the year.

Total assets are £413k and are allocated as follows:

General fund £369k

Designated funds:

Water activities £18k

County office £26k

The Egerton reserve was no longer required and transferred to the general fund.

Policy on reserves

Reserves are held for future activities of the charity with a planned deficit in 2024.

Plans for future periods

We aim to:

- Continue to look at adult recruitment, retention and recognition including holding social and other events for adults to come together and share ideas and experiences
- Improve our PR and social media presence
- Continue to review County constitution and executive 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
- Work hard to promote the Association's aims and objectives and to recruit new members
- Continue to run a range of specialised trainings to develop our adult leaders in a wide range of areas
- Continue to give girls a variety of opportunities within local meetings and as part of the wider County
- Hold an all-section event to celebrate 50 years of Cheshire Border

Structure, governance and management

Nature of governing document

The charity is unincorporated and established by Royal Charter, and has its constitution adopted in 2015.

Recruitment and appointment of trustees

Trustees at the date of signing are listed on page 1.

Cheshire Border County Guides Association

Trustees' Report (continued)

Organisational structure

The County Committee shall have the following members:

County President

County Commissioner

Deputy Chairman (if Appointed)

Assistant County Commissioner(s) (if appointed)

Division Commissioners

Assistant Division Commissioners (if appointed)

County Secretary

Chair of Finance

County Treasurer

Chair of Guiding Development (Programme)

Chair of Adult Support (Training)

County Adviser for P.R and Marketing

Chair of Trefoil Guild

Other Advisers, secretaries and consultants appointed to the Committee by the County Commissioner and whose appointments are ratified by the County Committee.

Major risks and management of those risks

The charity has robust risk management processes including strong financial controls and safeguarding policies in place which are monitored regularly.

The annual report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:

Linda B Pearson

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Linda Pearson

Trustee

Cheshire Border County Guides Association

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

I report to the trustees on my examination of the accounts of Cheshire Border County Guides Association for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Cheshire Border County Guides Association 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 Cheshire Border County Guides Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Cheshire Border County Guides Association 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 accounting 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.

.....
Mark Heaton FCIE FCCA

KM
Chartered Accountants

1st Floor, Block C
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Manchester Road
Burnley
BB11 1JG

29 October 2024

Cheshire Border County Guides Association

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £	Unrestricted funds £	Total 2022 £
Income from:					
Donations and legacies	2	33,604	33,604	33,615	33,615
Charitable activities	3	28,699	28,699	15,558	15,558
Investment income		6,843	6,843	3,070	3,070
Total income		<u>69,146</u>	<u>69,146</u>	<u>52,243</u>	<u>52,243</u>
Expenditure on:					
Charitable activities		<u>(84,930)</u>	<u>(84,930)</u>	<u>(53,836)</u>	<u>(53,836)</u>
Total expenditure		(84,930)	(84,930)	(53,836)	(53,836)
Gains/losses on investment assets		<u>(137)</u>	<u>(137)</u>	<u>(345)</u>	<u>(345)</u>
Net expenditure		<u>(15,921)</u>	<u>(15,921)</u>	<u>(1,938)</u>	<u>(1,938)</u>
Net movement in funds		(15,921)	(15,921)	(1,938)	(1,938)
Reconciliation of funds					
Total funds brought forward		<u>428,715</u>	<u>428,715</u>	<u>430,653</u>	<u>430,653</u>
Total funds carried forward	13	<u><u>412,794</u></u>	<u><u>412,794</u></u>	<u><u>428,715</u></u>	<u><u>428,715</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

Cheshire Border County Guides Association

(Registration number: 512723) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	8,356	10,043
Investments	10	<u>38,156</u>	<u>50,267</u>
		<u>46,512</u>	<u>60,310</u>
Current assets			
Badges in stock		3,156	4,071
Debtors	11	6,154	2,399
Cash at bank and in hand		<u>370,756</u>	<u>371,751</u>
		380,066	378,221
Creditors: Amounts falling due within one year	12	<u>(13,784)</u>	<u>(9,816)</u>
Net current assets		<u>366,282</u>	<u>368,405</u>
Net assets		<u>412,794</u>	<u>428,715</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>412,794</u>	<u>428,715</u>
Total funds	13	<u>412,794</u>	<u>428,715</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 29 October 2024 and signed on their behalf by:

Linda B Pearson

.....
Linda Pearson
Trustee

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cheshire Border County Guides Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Legacy	-	-	1,000
Grants	2,895	2,895	2,922
Gifts, fundraising and other income	30,709	30,709	29,693
	33,604	33,604	33,615

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Subscriptions	28,699	28,699	15,558
	28,699	28,699	15,558

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Depreciation		1,687	1,687	2,021
Charitable activities expenditure		82,073	82,073	50,448
Governance costs	5	1,170	1,170	1,367
		84,930	84,930	53,836

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,170	1,170	1,367
	<u>1,170</u>	<u>1,170</u>	<u>1,367</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,170	1,367

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

9 Tangible fixed assets

	Boats and equipment £	Total £
Cost		
At 1 January 2023	91,335	91,335
At 31 December 2023	91,335	91,335
Depreciation		
At 1 January 2023	81,292	81,292
Charge for the year	1,687	1,687
At 31 December 2023	82,979	82,979
Net book value		
At 31 December 2023	8,356	8,356
At 31 December 2022	10,043	10,043

10 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2023	50,267	50,267
Revaluation	(138)	(138)
Additions	27	27
Disposals	(12,000)	(12,000)
At 31 December 2023	38,156	38,156
Net book value		
At 31 December 2023	38,156	38,156
At 31 December 2022	50,267	50,267

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

11 Debtors

	2023 £	2022 £
Trade debtors	201	791
Prepayments	5,953	1,608
	<u>6,154</u>	<u>2,399</u>

12 Creditors

	2023 £	2022 £
Trade creditors	77	1,008
Other creditors	442	1,337
Accruals	13,265	7,471
	<u>13,784</u>	<u>9,816</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General fund	367,597	69,146	(84,930)	17,777	(137)	369,453
Designated						
Egerton Hall	13,175	-	-	(13,175)	-	-
County Office	25,479	-	-	-	-	25,479
Water	22,464	-	-	(4,602)	-	17,862
	<u>61,118</u>	<u>-</u>	<u>-</u>	<u>(17,777)</u>	<u>-</u>	<u>43,341</u>
Total funds	<u>428,715</u>	<u>69,146</u>	<u>(84,930)</u>	<u>-</u>	<u>(137)</u>	<u>412,794</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
General fund	365,239	52,243	(53,836)	4,296	(345)	367,597
Designated						
Egerton Hall	13,015	-	-	160	-	13,175
County Office	25,479	-	-	-	-	25,479
Water	26,920	-	-	(4,456)	-	22,464
	<u>65,414</u>	<u>-</u>	<u>-</u>	<u>(4,296)</u>	<u>-</u>	<u>61,118</u>
Total funds	<u>430,653</u>	<u>52,243</u>	<u>(53,836)</u>	<u>-</u>	<u>(345)</u>	<u>428,715</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	8,356	8,356
Fixed asset investments	38,156	38,156
Current assets	380,066	380,066
Current liabilities	(13,784)	(13,784)
Total net assets	412,794	412,794
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	10,043	10,043
Fixed asset investments	50,267	50,267
Current assets	378,221	378,221
Current liabilities	(9,816)	(9,816)
Total net assets	428,715	428,715