

Charity registration number: 512723



Cheshire Border County Guides Association

Annual Report and Financial Statements

for the Year Ended 31 December 2024

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	Mrs L Pearson, County Commissioner (Chair) Mrs P Street, Assistant County Commissioner Mrs S Jepson, Chair of Finance Mrs S Collis Mrs S Fisher Mrs C Johnson Mrs D Tomlinson Mrs K Westall Mrs T Stephenson Mrs J Mason
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 2024.

Trustees'

Mrs Linda Pearson

Mrs Pamela Street

Mrs Stevie Jepson

Mrs Sophie Collis

Mrs Julia Dean (resigned 7th September 2025)

Mrs Shona Fisher

Mrs Catherine Johnson

Mrs Deborah Tomlinson

Mrs Kathryn Westall

Mrs Jacqueline Mason

Trustee appointed after the year end

Mrs Trudi Stephenson (appointed 11/02/2025)

Objectives and activities

Aims

- 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.

Significant events for young people:

As well as the units across the County offering weekly activities, other events that were available to the young members included, Thinking day activities at Tatton Park for all sections, Gang shows, Cheshire hike, Splash & Bushcraft days, Guides & Beyond weekend for older Guides to have a taster of what opportunities there are beyond the Guide section. Brownies were invited to take part in a 110th Birthday bake off challenge.

We had young members take part in Region international trips to Europe, Cambodia, USA, Sweden and Roverway in Norway plus 2 leaders attended a leader only Region trip to Peru.

Our first County International trip post covid gave the opportunity to 13 girls and 5 leaders to travel to the Netherlands in February 2024.

Our international adviser team held a selection event in the spring for 2025 trips. 26 Girls and 8 leaders then started on their fundraising activities for trips in 2025 to Norway and Switzerland. Girls also travelled with units for trips across the UK.

Cheshire Border County Guides Association

Trustees' Report (continued)

Celebrating 50 years of Girlguiding Cheshire Border. After 18 months of planning, we held our FUN at 50 all section event in June 2024 at Tabley Showground. We had over 1500 members of Girlguiding and Trefoil from age 5 to 80+. Activities included a fairground, inflatables, circus skills, dance workshop, archive materials with opportunity to dress up in old uniforms. The lions Macclesfield and ROAR helped with our BBQ, Wilmslow Scouts helped with carparking and we had support from numerous local businesses who provided meats, ice creams, IT, flatbed trucks, either free or discounted.

We were also joined for part of the day by the Lord Lieutenant of Cheshire and High Sheriff of Cheshire.

Activities in the community. Units continued to be part of community events and engage with community projects including Pride events, Bra Banks and Community Gardens.

County also produced Act of Kindness cards for all members in the County and encouraged units to distribute these locally with (where possible) a small gift of plants, flowers etc. This initiative was well received by the public and will be repeated in 2025.

Duke of Edinburgh Award: Our DofE team worked very hard to ensure the young members were able to complete these awards.

Awards from all levels were achieved including 5 Gold awards.

819 hours of volunteering were completed by our DofE participants.

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

First Response: 10 in person sessions were held from January to December 2024 giving the opportunity for up to 120 to complete the training (101 members completed the training). These sessions were offered free of charge to members wef April 2023.

Leader Development Programme (LDP) qualification Our LDP co-ordinators continued to offer training sessions for mentors and Leaders in Training. 9 Leaders completed the new LDP qualification in 2024.

Going Away qualification: 2 volunteers completed their Going Away qualification during 2024.

Cross-County collaborations: We also continued to work 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.

Volunteer Social events - During 2024 we held 2 volunteer social events to give the opportunity to thank them for their time and for them to get together with other volunteers and share their experience. We held a Sunday lunch event in Macclesfield in April 24 which also celebrated our 50th Birthday and a Coffee and Cake afternoon in October 2024 in Goostrey which gave a chance to review our Fun at 50 event.

Other significant events / Recognitions

Congratulations to Lynn Bond who received recognition from Wilmslow Town Council for her contribution to Youth development.

Our chair of finance Stevie Jepson received a Coronation medal for being a volunteer helper at the King's Coronation.

Laura Davis was appointed WAGGS Treasurer and Chair of finance.

Cheshire Border County Guides Association

Trustees' Report (continued)

Louise Banks, leader in Congleton took part in the NW England Region skydive fundraiser – well done to Louise.

Lauren Jones, a Young leader from Sandbach was selected to be a member of the GG Creator collective panel.

Our thanks and recognition event for volunteers for 2024 was held in November and hosted by Weaver Division. Long service awards for 2024 were:-

30 x 5 year service	14 x 10 year service	12 x 20 year service
4 x 30 year service	1 x 40 year Service	3 x 50 year service
2 x 60 year service		

1 Good Service award was awarded to Libby Mooney for her role and work as LQ.

Thanks badges were awarded to the planning team for Fun at 50 and to Kat Westall for her work in setting up the new website.

We were pleased to have joining us Lord Lieutenant of Cheshire Lady Alexis Redmond, High Sheriff of Cheshire Clare Hayward, Deputy Chief Guide Sally Kettle and NWE Region Deputy Chief commissioner Tracey Johnson.

Clare Hayward presented a High Sheriff award to Karen Lynch in recognition of her dedication to inclusivity in her unit. Well done Karen.

Summary

The provision of the Guiding programme continued in 2024 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 2024 young member numbers and volunteer numbers remained similar to 2023.

Plans for 2025

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 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
- 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
- Review Division boundaries and the spread of units across the county.

Cheshire Border County Guides Association

Trustees' Report (continued)

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.

Financial review

Policy on reserves

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

Plans for future periods

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.

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 20 October 2025 and signed on its behalf by:

.....
Mrs L 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 2024.

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

20 October 2025

Cheshire Border County Guides Association

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Income from:					
Donations and legacies	2	26,111	26,111	33,604	33,604
Charitable activities	3	52,434	52,434	28,699	28,699
Investment income	4	4,393	4,393	6,843	6,843
Total income		<u>82,938</u>	<u>82,938</u>	<u>69,146</u>	<u>69,146</u>
Expenditure on:					
Charitable activities	5	<u>(152,910)</u>	<u>(152,910)</u>	<u>(84,930)</u>	<u>(84,930)</u>
Total expenditure		(152,910)	(152,910)	(84,930)	(84,930)
Gains/losses on investment assets		149	149	(137)	(137)
Net expenditure		<u>(69,823)</u>	<u>(69,823)</u>	<u>(15,921)</u>	<u>(15,921)</u>
Net movement in funds		(69,823)	(69,823)	(15,921)	(15,921)
Reconciliation of funds					
Total funds brought forward		<u>412,794</u>	<u>412,794</u>	<u>428,715</u>	<u>428,715</u>
Total funds carried forward	14	<u><u>342,971</u></u>	<u><u>342,971</u></u>	<u><u>412,794</u></u>	<u><u>412,794</u></u>

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

The funds breakdown for 2023 is shown in note 14.

Cheshire Border County Guides Association

(Registration number: 512723) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	6,965	8,356
Investments	11	<u>38,305</u>	<u>38,156</u>
		<u>45,270</u>	<u>46,512</u>
Current assets			
Badges in stock		2,562	3,156
Debtors	12	5,246	6,154
Cash at bank and in hand		<u>296,507</u>	<u>370,756</u>
		304,315	380,066
Creditors: Amounts falling due within one year	13	<u>(6,614)</u>	<u>(13,784)</u>
Net current assets		<u>297,701</u>	<u>366,282</u>
Net assets		<u>342,971</u>	<u>412,794</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>342,971</u>	<u>412,794</u>
Total funds	14	<u>342,971</u>	<u>412,794</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 20 October 2025 and signed on their behalf by:

.....
Mrs L Pearson
Trustee

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024

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 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 2024 (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.

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.

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Legacy	447	447	-
Grants	280	280	2,895
Gifts, fundraising and other income	25,384	25,384	30,709
	26,111	26,111	33,604

3 Income from charitable activities

	Unrestricted funds Designated £	General £	Total 2024 £	Total 2023 £
Subscriptions	5,628	46,806	52,434	28,699

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income	4,393	4,393	6,843

5 Expenditure on charitable activities

		Unrestricted funds Designated £	General £	Total 2024 £	Total 2023 £
Depreciation		-	1,391	1,391	1,687
Charitable activities expenditure		7,977	142,462	150,439	82,073
Governance costs	6	-	1,080	1,080	1,170
		7,977	144,933	152,910	84,930

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,080	1,080	1,170
	<u>1,080</u>	<u>1,080</u>	<u>1,170</u>

7 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.

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,080	1,170

9 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 2024 (continued)

10 Tangible fixed assets

	Boats and equipment £	Total £
Cost		
At 1 January 2024	91,335	91,335
At 31 December 2024	91,335	91,335
Depreciation		
At 1 January 2024	82,979	82,979
Charge for the year	1,391	1,391
At 31 December 2024	84,370	84,370
Net book value		
At 31 December 2024	6,965	6,965
At 31 December 2023	8,356	8,356

11 Fixed asset investments

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	38,156	38,156
Revaluation	149	149
At 31 December 2024	38,305	38,305
Net book value		
At 31 December 2024	38,305	38,305
At 31 December 2023	38,156	38,156

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Debtors

	2024 £	2023 £
Trade debtors	414	201
Prepayments	4,832	5,953
	<u>5,246</u>	<u>6,154</u>

13 Creditors

	2024 £	2023 £
Trade creditors	256	77
Other creditors	871	442
Accruals	5,487	13,265
	<u>6,614</u>	<u>13,784</u>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General fund	369,453	77,310	(144,933)	149	301,979
Designated					
County Office	25,479	-	-	-	25,479
Water	17,862	5,628	(7,977)	-	15,513
	<u>43,341</u>	<u>5,628</u>	<u>(7,977)</u>	<u>-</u>	<u>40,992</u>
Total funds	<u>412,794</u>	<u>82,938</u>	<u>(152,910)</u>	<u>149</u>	<u>342,971</u>

	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>

Cheshire Border County Guides Association

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	6,965	6,965
Fixed asset investments	38,305	38,305
Current assets	304,315	304,315
Current liabilities	(6,614)	(6,614)
Total net assets	<u>342,971</u>	<u>342,971</u>

	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	<u>412,794</u>	<u>412,794</u>

16 Related party transactions

There were no related party transactions in the year.