



# The Guide Association Lancashire Border

## Annual Report & Accounts

For the Year Ended  
31<sup>st</sup> December 2021

# The Guide Association Lancashire Border Year Ended 31<sup>st</sup> December 2021

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The Guide Association Lancashire Border Year Ended 31<sup>st</sup> December 2021

Name	County Executive member / Charity Trustee	Division Commissioner	Height Nook Management Committee	Other Role
Mrs Sharon Weaver	✓		✓	County Commissioner
Miss Margaret Thomas	✓	✓		
Mrs Pauline Booth	✓	✓		
Mrs Rachel Foran-Booth	✓	✓		
Mrs Nicola Daley	✓	✓		
Mrs Racheal Chen	✓	✓		
Mrs Val Singleton	✓			County President
Mrs Rachel Volland	✓			County Treasurer
Mrs Jayne Carman	✓			Chair of Guiding Development
Mrs Avril Rothwell	✓			Chair of Guide HQ Committee
Mrs Julia Paradine	✓		✓	Chair of Height Nook Committee
Mrs Joyce Wiggins			✓	
Mrs Maureen Morrissy			✓	
Mrs Jan Withington			✓	
Miss Karen Booth			✓	
Mrs Joan Hall			✓	
Mrs Laura Ettrick			✓	

**Charity Number: 516834**

**Bankers:**

Royal Bank of Scotland, Bolton (General)  
The Co-operative Bank (Height Nook)

**Examiner of Accounts:**

Christine Roberts  
CIMA Certificate in Business Accounting  
19 Gadbury Court  
Atherton  
Manchester, M46 0SQ

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The Guide Association Lancashire Border  
Year Ended 31<sup>st</sup> December 2021

## Charity Trustees' Annual Report for the year Ended 31<sup>st</sup> December 2021 Structure, Governance and Management

The charity's formal name is The Guide Association Lancashire Border. Its operational name is Girlguiding Lancashire 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 bye - laws, the Guiding Manual (4th edition) various handbooks and the County Constitution together determine how the charity is governed.

### *Organisational Structure*

The Guide Association  
(Known as Girlguiding UK)  
Charity No 306016

The Guide Association North West England  
(The Region)  
Charity Number 521694

The Guide Association Lancashire Border  
(The County) incorporating Height Nook  
Charity Number 516834

Divisions 5

Districts 16

Units 134

The Guide Association Lancashire Border is constituted as a branch of the Guide Association in accordance with the Royal Charter and has the status of a Girlguiding County within North West England Region of the Guide Association.

The structure of the Guide Association is linked through:

- **The appointment of Commissioners and leaders.**

The County Commissioner is appointed by the Region Chief Commissioner and is an ex officio voting member of the Region Executive Committee. The County Commissioner appoints the Division Commissioners within the County and the Division Commissioners are ex officio voting members of the County Executive Committee.

- **Shared commitment to the objects of the Royal Charter and adherence to the rules and regulations set out in the Guiding Manual and Association Handbooks.**

Within Girlguiding UK and as accepted by the Charity Commissioners, the various organisational levels retain separate identity for charity registrations and accounting purposes. Accordingly, no consolidated accounts are prepared, and the County's accounts do not include transactions or assets and liabilities of any Division, District or Unit within the County.

The financial administration of the County is subject to the rules and other provisions of the Guiding Manual and Charity law.

The Charity Trustees of the Guide Association Lancashire Border have delegated responsibility for Height Nook (a property in Pick up Bank, near Darwen) to a sub-committee. The property title to Height Nook is held by The Girl Guide Trust Corporation in trust for Lancashire Border. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts at the discretion of the County Executive Committee regarding the property. The day-to-day management and administration of Height Nook is the responsibility of the Sub-committee.

### **Recruitment, appointment, induction and training of new trustees**

The Guide Association's Chief Guide appoints the Region Commissioner who in turn appoints the County Commissioner who in turn appoints five Division Commissioners within the County, the County Administrators (Treasurer, County Secretary, County President), County Chair of Trefoil Guild, the Chair of Height Nook and the County Chair of Guiding Development. The holders of these posts are the voting members of the County Executive and the Charity Trustees of the Guide Association Lancashire Border. They serve as charity trustees for the term of their respective appointments, which in the case of the County Appointment Holders other than the County Commissioner; terminate on the expiration of the County Commissioners term of office.

Charity trustees serve for a term of office of up to five years but would be removed as Charity Trustees should they cease to hold office as Division Commissioners/ County Advisors for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Charity Trustees are assigned a mentor who ensures that informal training is available to meet individual needs. They also follow the Guide Association induction program for Division Commissioners which prepares them for the Management of their Division.

## **Risk Management**

The Charity trustees have reviewed the major strategic, business, and operational risks, which the charity faces. These are detailed in a risk document register and the trustees' annual review programme is in place. Policies, systems, and procedures exist to mitigate risks as far as possible.

## **Objectives and Activities**

### ***Objective***

To educate girls and young women, to help them develop emotionally, mentally, physically, and spiritually so that they can make a positive contribution to their community and the wider world.

### ***Strategies for achieving objectives***

Our strategy for achieving the objective has focused on the Guide Association's strands of policy, with special emphasis on the provision of activities for girls and young women, training of adult and a focus on increase communication and heightened awareness of opportunities available.

### ***Review of activities during the past Year***

The County has enjoyed a busy year, providing opportunities for all young members and leaders within the Association to participate in trainings and activities. Leaders have attended trainings in first aid, new leadership skills, safe space. Since the COVID-19 pandemic is allowing us to now continue with face to face Guiding; the County is building numbers and growing in strength. Volunteers have been committed to ensuring Guiding has continued post pandemic and leaders are beginning to offer a wide variety of experiences including trios and holidays once again.

Throughout the year all sections have had the opportunity to take part in a number of face to face and virtual events provided locally, regionally and nationally.

Our 396 volunteer leaders continue to show dedication, commitment and passion to ensure all the 1353 girls in their care are able to access every opportunity for development and good citizenship that local guiding can offer.

Height Nook is no open and being run in conjunction with Sporting NRG who rent the building and provide low cost outdoor activities to our members. Bookings are slowing increasing and the refurbished building is offering a great experience to this who visit.

## **Tangible Assets**

The main tangible asset is Height Nook, which is a freehold property managed by the Height Nook Management Committee. The property is shown in the statement of Assets and Liabilities at the index linked insurance value of £537,620 although the commercial value of the asset is in excess of this figure.

## **General Comments**

The accounts have been prepared in accordance with Charity Commission regulations and on receipts and payments basis.

The Charity trustee's policy is to hold funds against specific purposes, where deemed appropriate. Interest arising from reserves is to be used to support the work of the County or is to be reinvested to maintain the value of the reserves. General funds shown on the statement of Assets and Liabilities are allocated to designate funds as detailed below;

General funds are held to enable the administration of the County and management of the Height Nook Centre running costs.

Investments are held with the National Savings Bank. The Royal Bank of Scotland is used for operational finance. In view of the amounts held it is not deemed necessary to spread the risk further.

## **Extraordinary Expenditure**

None reported

## **Extraordinary Income**

A COVID-19 grant of £10,000 was given to Height Nook Activity Centre for loss of earnings. The grant given by Blackburn and Darwen Council came with no specific requirements for its usage. Height Nook intend to use it for renovations and repairs.

## **Budgets held for Advisors**

These are small balances managed by the County Treasurer, agreed with the appropriate advisors at the start of the year, to fund ongoing training, events and badge provision amongst other things within County. Budgets for events are requested and checked once completed against initial budget and signed expenses lodged with the County Treasurer.

**THE GUIDE ASSOCIATION LANCASHIRE BORDER  
DETAILED RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**GENERAL FUND**

	2021	2020
	£	£
<b>RECEIPTS</b>		
Census	9,959	18,264
D of E	0	121
Donations	0	70
Events	115	0
Grants	0	2,550
Interest	29	24
Misc	300	100
Funds held on behalf of others	2,149	-
Closed Accounts merged into County	2,641	-
	<b><u>15,193</u></b>	<b><u>21,129</u></b>
<b>PAYMENTS</b>		
Awards & Badges	277	-
Awards Evening	557	582
Census	7,303	6,500
Charitable Donations	150	50
County Expenses	1,718	45
County Commissioners Expenses	657	36
County equip insurance	576	555
Direct mailing	-	1,915
Growing Guiding	1,059	100
Guide Association	-	100
Hire Bolton HQ and internet	-	330
International	300	-
Leadership co-ordination	75	36
Misc	721	-
Photocopy contract	47	70
Postage	18	242
PRA/Communications	79	60
Subscriptions	354	1,192
	<b><u>13,892</u></b>	<b><u>11,813</u></b>
Net receipts / (payments)	1,302	9,316
Opening Balance at 1 January	<u>51,951</u>	<u>42,635</u>
Closing Balance at 31 December	<u>53,252</u>	<u>51,951</u>

**THE GUIDE ASSOCIATION LANCASHIRE BORDER  
DETAILED RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31  
DECEMBER 2021**

**HEIGHT NOOK ACTIVITY CENTRE**

	2021	2020
<b>RECEIPTS</b>	<b>£</b>	<b>£</b>
Bank Interest and Gift Aid	-	7
Census Transfer	3,200	3,250
Deposits & Fees	-	318
Donations	-	726
Grant Received	17,669	10,000
Rent	700	-
Misc	250	1,295
	<b><u>21,189</u></b>	<b><u>15,596</u></b>
<b>PAYMENTS</b>		
Electric	660	516
Telecom	62	62
Water	319	314
Oil	-	833
Bank Charges	-	-
Insurance	1,067	1,036
General Repairs & Replacements	54,035	944
Grounds Maintenance	-	113
Misc.	149	318
	<b><u>56,292</u></b>	<b><u>4,135</u></b>
Net receipts / (payments)	(34,473)	11,461
Opening Balance at 1 January	<u>35,921</u>	<u>24,460</u>
Closing Balance at 31 December	<u>1,448</u>	<u>35,921</u>

<b>Consolidated (General Funds &amp; Height Nook)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net receipts / (payments)	(33,171)	20,777
Balance B/F at 1 January	87,871	67,095
<b>Balance C/F at 31 December</b>	<b><u>54,700</u></b>	<b><u>87,871</u></b>

THE GUIDE ASSOCIATION LANCASHIRE BORDER  
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>ASSETS</b>					
<b>CASH AT BANK</b>					
General Funds		53,252	-	53,252	51,951
Height Nook		1,448	-	1,448	35,921
		<b>54,700</b>	<b>-</b>	<b>54,700</b>	<b>87,871</b>
<b>ASSETS RETAINED FOR CHARITIES OWN USE</b>					
Fixed Assets	1	596,182	-	596,182	575,523
Stock	2	1,587	-	1,587	1,432
Liquid Assets	3	746	-	746	2,112
		<b>598,515</b>	<b>-</b>	<b>598,515</b>	<b>579,067</b>
<b>TOTAL NET ASSETS</b>		<b>653,215</b>	<b>-</b>	<b>653,215</b>	<b>666,938</b>
<b>SUMMARY OF FUNDS</b>					
General Reserves County		53,252	-	-	42,635
General Reserves Height Nook		1,448	-	-	24,460
Funds Invested in Fixed Assets		596,182	-	-	549,706
Stock		1,587	-	-	1,513
Funds held on behalf of County Advisors		746	-	-	5,349
<b>TOTAL FUNDS</b>		<b>653,215</b>	<b>-</b>	<b>-</b>	<b>623,663</b>
<b>Notes to the Accounts</b>					
		2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>1. Fixed Assets (Insurance Value)</b>					
Height Nook Centre		557,739	-	557,739	537,620
Height Nook Contents & Equipment		23,696	-	23,696	23,156
County Standard		3,519	-	3,519	3,519
County Equipment		11,228	-	11,228	11,228
		<b>596,182</b>	<b>-</b>	<b>596,182</b>	<b>575,523</b>
<b>2. Stock</b>					
Height Nook Badges/Souvenirs		1,587	-	1,587	1,432
		<b>1,587</b>	<b>-</b>	<b>1,587</b>	<b>1,432</b>
<b>3. Liquid Assets (Individual Accounts Held for County Advisors)</b>					
Guiding Development Account		-	-	-	1,019
Outdoor Team Account		-	-	-	477
Height Nook Souvenir Account		746	-	746	616
		<b>746</b>	<b>-</b>	<b>746</b>	<b>2,112</b>



*Section A*

*Independent Examiner's Report*

**Report to the trustees/  
members of**

The Guide Association Lancashire Border

**On accounts for the year  
ended**

31<sup>st</sup> December 2021

**Charity no  
(if any)**

516834

**Set out on pages**

8 - 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2021**.

**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 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

12<sup>th</sup> August 2022

**Name:**

Christine Roberts

**Relevant professional  
qualification(s) or body (if  
any):**

CIMA Certificate in Business Accounting

**Address:**

19 Gadbury Court

Atherton

Manchester, M46 0SQ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**