



# THE GUIDE ASSOCIATION NORTH WEST ENGLAND



ACCOUNTS

FOR THE YEAR  
ENDING 31 DECEMBER 2020

Registered Charity Number: 521654

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# CHARITY DETAILS

## Charity Name

The Guide Association North West England

## Trading Name

Girlguiding North West England

## Trustees

Julie Walton  
Audrey Suart  
Sarah Bennett  
Helen Miller  
Sue Beck (End of appointment 1 February 2021)  
Tracey Johnson (Appointed 1 February 2021)  
Ann Healey (End of appointment 1 September 2020)  
Chris Mazeika-Rimmer (Appointed 1 September 2020)  
Amy Fraser (Appointed 1 September 2020)  
Elaine Disley  
Karen Walker  
Kathryn Qattan  
Helen Salvini (End of appointment 1 February 2020)  
Rona Rommel (Appointed 1 February 2020)  
Barbara Bryan  
Lisa Rylands  
Greer McDonald  
Rebecca Minors (End of Appointment 1 May 2020)  
Sharon Weaver (Appointed 1 May 2020)  
Karen Cragg  
Sarah Beale  
Helen McCreadie (End of Appointment 15 May 2020)  
Ann Marie Steele (Appointed 15 May 2020)  
Karen Forster (End of Appointment 1 December 2020)  
Nikki Barker (Appointed 1 December 2020)  
Cheryl Gregson  
Emma Dixon (Appointed 5 December 2020)

## Executive Manager/Administrator

Kelly Hunter

## Headquarters

Girlguiding North West England  
Guiding Road  
Preston  
PR2 5PD

## Charity Number

521654

## Statutory Auditor

MHA Moore and Smalley  
Richard House  
Winckley Square  
Preston  
PR1 3HP

# TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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

## Structure, Governance and Management

### Governing Document

The charity governing document is the Girl Guides Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of The Guide Association.

### Recruitment, Appointment, Induction and Training of New Trustees

The trustees are the county commissioners within the region, together with the region chair of finance and property, the chief commissioner, her deputy and her assistant. Each county commissioner is appointed by the chief commissioner (chair of the trustees) after consultation with the relevant county members. Trustees serve for a term of office of five years but would be removed as trustees should they cease to hold office for any reason before their anticipated term has expired. Trustees are assigned a mentor and follow The Guide Association induction programme for county commissioners. Formal and informal training is available to meet individual needs.



### Organisational Structure

The Guide Association North West England is one of the regions of The Guide Association and comprises of 17 counties, including the Isle of Man. The charity is subject to the policies agreed by The Guide Association. Details of officers who served during the year are shown on page 3.

The Guide Association North West England is a volunteer led charity and although the trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 11 employees, two of these staff members (county coordinators) undertake work which is funded by a number of counties but the staff are employed regionally. Trustees have identified that there are three staff who hold key management personnel roles (executive manager, growth & engagement manager and the finance officer) the total of these salaries for 2020 is £121,328 (2019: £123,525).

Girlguiding North West England use the NJC (National Joint Council for local Government Services) Salary Scale, any increases are in line with this scale which is used widely by the voluntary and community sector. Salaries were evaluated in 2016 and it is felt that they are in line with similar roles within the charity sector.

## Risk Management

The trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register, the trustees usually review these annually but with the current COVID-19 pandemic these have been reviewed more regularly by the finance committee. Policies, systems and processes exist to mitigate risks as far as possible. Trustees have also increased the number of meetings they have over the last 12 months to ensure that we are up to date with any new updates regarding how we should be working during the pandemic.

## Objectives and Activities

### Objects

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

### Aims

Girlguiding North West England aims to enable girls and young women to develop their potential through supporting and valuing its leaders.

### Main Objectives

To train and support adult leaders in delivering the aims, and to support adults and girls in activities within Girlguiding North West England at a local level through provision of uniform grants, grants for international trips, opportunities for networking and by holding large-scale training and events.

### Strategies for Achieving Objectives

During 2020 we used our five-year strategy which was developed in 2016 to direct our work and achievements. Our approach for achieving the objectives of the strategy has been threefold:

- Review, reflect and analyse
- Deliver direct training and support for adult members
- Deliver the provision of activities and challenge packs for girls and young women

We also used our youth participation strategy which was developed in 2017, youth participation is key at all levels of Girlguiding and we are committed to engage with all of our members, we've continued to do this in every piece of work that we deliver on.

The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The trustees believe that the activities carried out benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of the association's aims and activities.

## Significant Activities and Events

Our thoughts and love go out to our members, their relatives and friends who have all lost someone due to COVID-19.

Our year, like many other organisations and charities has been impacted by COVID-19, we have not been able to deliver all of the events and activities that we had originally planned and we have had to adapt and find new ways to deliver these virtually. In addition we've found new ways to keep our members updated through virtual catch ups specifically for commissioners and one session for all our members. Our counties have also found innovative ways to keep our members engaged through virtual sleepovers, camps and other events which has been lovely to see on social media.

This year has been a year to reflect and adapt to new working practices, and even though the region team and our members have been challenged in 2020, we have still managed to have a great year providing fun and unique opportunities for our members.

## Comfort Bags

Over the past four years, the region has supported a scheme which was developed by one of our members (Pat Mayle - from Greater Manchester West). The scheme donates items and puts together small bags of toiletries and care items to go inside a handmade or donated bag, which is then donated to hospitals so that they can be given out to people who find themselves in hospital with no belongings. Many of the counties within the region have agreed to support this initiative and we have seen over 19,000 bags donated to hospitals, hospices, women's refuges, homeless shelters and other organisations. This year has seen us expand the scheme to ensure that NHS workers received scrubs bags and care packages to help them through their most challenging COVID times in 2020, as well as making the twin hearts for patients, who are isolated, and their families.



## Sport England Funding/Motivate Project

In January 2018 we started the delivery of our Motivate (sport through social action) project, from funding for a three-year project that we secured from Sport England back in October 2017. This project encourages our members to participate in sport related social action projects. The project has been extended until April 2021 and we have been virtually delivering the project, with virtual sports young leader sessions, Facebook live events and training sessions for new sports young leaders.





## Significant Activities and Events for Young Members Held During 2020 Cont....

### Peer Education Training

This training offers a fantastic opportunity for Ranger members to become peer educators and help support all sections to develop their skills and knowledge by working 4ward, 4self and 4others. Peer educators are aged between 14-25 who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subject to life. Unfortunately we have been unable to hold any training, but we know that our peer educators have been busy providing virtual sessions for members, which have been very much needed in 2020. Topics include; Think Resilient (tools for mental well-being), Free Being Me (body Confidence and self esteem), Breaking Free (challenging gender stereotypes) and Youth Health (empowering Guides and Rangers to make their own decisions about alcohol, smoking, drugs and sex) and Healthy Relationships.

### International

This year has been challenging for all our members who had planned to attend a trip whether that was in the UK or internationally. At region level we had planned to send 180 of our members (in August 2020) to Poland for the European Jamboree, they would have joined around 17,000 members from across Scouting and Girlguiding at the Jamboree which was focused on climate change. This was rearranged to 2021, but in October we had to make the very difficult decision not to join the national contingent and pulled out of the trip. Following this decision we have been advised that the whole event has now been cancelled. Although we are saddened that we can no longer attend, the health and safety of our members is our priority and we are hopeful that our international adventures will be back on track in 2023.



### Boredom Buster Badge

We developed a 'Boredom Buster' Badge to help members during lockdown, ensuring a variety of different activities were all in one place, with plenty of ideas to keep our members busy whilst having bags of fun. With activities such as putting on your engineering hat one day, getting sporty in your garden, and exploring women's rights! Leaders could use the activities to support members to take part either through virtual meetings, or parents and carers could keep girls busy with activities.



## Significant Activities and Events for Young Members Held During 2020 Cont....

### Virtual Events

We have been able to hold two virtual events for members. The first was back in July 'Rock Out with Region' event in partnership with Rock Choir. This event saw members, enjoying a fun virtual sing song to Justin Timberlakes 'Can't Stop the Feeling'. The second event was held in December and was in partnership with Jade Kilduff from Sign Along with Us, who is also a Leader in Training from our Region. Sign Along with Us were runners up in Britain's Got Talent earlier in the year and we were lucky enough to persuade Jade to lead the event for us. Jade was joined by members of Sign Along with Us and taught us how to sign, sing, shimmer and shake to Shakin' Stevens classic 'Merry Christmas everyone'. We've also had laughing yoga sessions and programme activity sessions.



### Arts Award

We continued our work enabling girls to participate in the Arts Award Scheme. This year we saw 15 girls gain their explore award, 31 their bronze award, three their silver award and one achieved their gold award.

### UK Parliament Week

For the fourth year running we participated in UK Parliament Week, which is an annual event that engages people from across the UK with Parliament, explores what it means to them and empowers them to get involved. We developed a challenge pack that units across the region could use to explore what the UK Parliament means to them and their community.



## Significant Activities and Events for Adult Members Held During 2020

### Thanks and Recognition

This year we saw a record number of our members being thanked and recognised for their voluntary work, both with Girlguiding awards and with Queen's Honours. Well done to all our wonderful volunteers who never cease to amaze us with their passion and commitment.

The Girlguiding awards included; Four Laurel Awards, eight Region Chief Commissioner Awards, one Guiding Star and nine President Awards.

For the Queen's Honours we saw; Seven of our members across the region recognised.

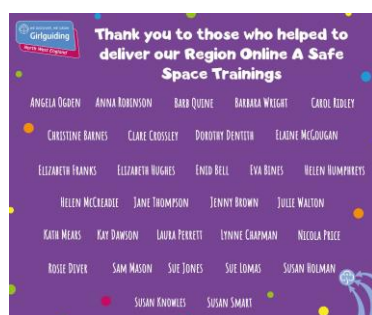


### A Safe Space Training

We have continued to roll out our safeguarding training (A Safe Space) for leaders and commissioners. We had a target compliance date of December 2020 to ensure that all our leaders and commissioners are trained to the appropriate level required in the new training. Our trainers worked really hard during 2020, to ensure that our members had access to the training they required to be able to continue in their volunteer roles.

### Blended Guiding Training

Over the summer we held some virtual training to support leaders to plan their guiding programme for the autumn term. Recognising that we need a blended (a combination of face to face, home and virtual) approach to guiding going forward.



## Significant Activities and Events for Adult Members Held During 2020 Cont....

### Growth Day

In November we held an online event focusing on growth and recruitment. The event looked at the challenges to growth and retention in light of COVID and gave volunteers ideas of new ways to recruit girls and volunteers, volunteer recognition and looked at alternative ways to be part of Girlguiding. Leaders were also able to create an action plan to help put their ideas in place.



### Gift Aid Training

We also developed some training to support our volunteers to register and prepare returns to claim for Gift Aid to ensure that they are maximising the income for units.

### All Things Guiding Challenge Pack

This year more than ever we've needed to look after ourselves, it has become even more clear just how incredible our volunteers are and how deserving they are of some me-time. To mark Mental Health Awareness Week 2020, we created a self-care activity pack with a guiding theme. The pack included some calming colouring, ways to practice gratitude, mindfulness and lots more.



## Partnerships

During 2020 we have continued to work with both existing and a number of new partners in order to bring a range of benefits to both Girlguiding North West England and our partners. We feel that our partnerships have a number of benefits, but in the main they strengthen our offer to our members, help us to raise our profile and help us to achieve our vision; to empower more girls to find their voice, to be their best, to have an equal world where girls can make a positive difference, be happy, safe and fulfil their potential. Thank you to all our supporters during 2020.



## Achievements and Performance

As outlined in this report, we have continued to provide unique training and events to support our members and offer them experiences that can only be enjoyed in guiding. At the beginning of the year our meeting rooms were being used for guiding training and events, but we were also able to hire our rooms to external organisations to generate income outside of our membership fees, but in March, all of this had to stop. We had always planned to use the building to support income generation, but of course this year this income stream has been impacted.

The sale of resources, uniforms and gifts, from the shop based at the region office and on-line sales has also been impacted. We had to close the shop for a little while during the first lockdown and then re-opened the on-line shop, sales are going well, but we are not back to the level of sales pre-COVID.

We continue to work on a growth and retention project, funded by Pears Foundation. This should have ended in 2020 but has been extended to April 2021. The work will benefit directly three counties but will also benefit the remaining 14 counties through knowledge and learning that can be shared across the region. Bursaries were made this year to members to enable them to take part in trips and to support leaders attending training. We also continued to administer a Guide Association grant awarded upon the opening of a new guiding unit, as well as allocating grants to members in need of financial support for subscriptions, resources and uniform. Throughout the year our young members continued to gain Queen's Guide Awards, Arts Awards and Duke of Edinburgh's Awards. The Region Chief Commissioner's Award and 'Thank You' badge continue to recognise the outstanding service of our adult members around the Region.

During the year we have also been able to utilise the fact that we have not been using the region office as much, and have undertaken some renovation work that we had planned and designated funds for. This has included some work to ensure our offices and shop are COVID safe and to increase the male WCs at the office. We have more work planned to take place in 2021 which include extending and securing the car park area, extending the shop so that the stock room is next door and transforming the current stock room into a third meeting room to support income generation.

## Financial review

The charity has net incoming resources this year of £296 (2019: £11,701 net incoming resources), as shown in the statement of financial activities on page 19.

## Funding sources

Most funding comes from members' subscriptions (£373,996 in 2020). Major expenditure is the staff salaries, programme of activity offered and adults' training.

## Reserves policy

At 31 December 2020 the charity held reserves totalling £1,393,814. Of this, £40,754 were restricted balances held as per the detailed information on page 34. A further £102,559 are balances designated for specific purposes and £663,774 relates to the net book value of fixed assets. The remaining £586,727 are unrestricted balances for use at the discretion of the charity.

- **Tangible fixed assets**  
On the balance sheet, the net book value of the land and buildings has been shown separately from general unrestricted funds.
- **Designated funds**  
Full details of the remaining designated funds can be seen on page 34.
- **Free reserves**  
Free reserves represent the 'working capital' of the Association available to support short and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income which becomes available to the charity and is expended at the trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated.

## Financial review (continued)

The trustees have examined the needs and challenges faced by The Guide Association North West England, in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs. It is felt that the optimum level of free reserves would be 12 months operating costs which at 2020 levels would equate to approximately £385,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2020, free reserves were equivalent to 18 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that that the additional free reserves held at 31 December 2020 will need to be used in 2021 to support the charity's work in light of the pandemic.

## Principal risks and uncertainties

We understand that due to COVID-19 there will be significant impact for Girlguiding North West England in 2021 and potentially longer, the main risks for us going forward include;

### Reduction in Membership

We did not expect this to impact us in 2020 as our membership income is received prior to lockdown and us having to halt face to face Guiding activities, but we are anticipating a potential loss of membership which will impact our subscriptions income for 2021 and potentially beyond. The reasons for a reduction in membership could include members not wanting to return to Guiding once we are able to meet in person, or a change in family circumstances where they may not be able to afford to continue their after-school activities and return to Girlguiding.

We are currently working on how we can support members and units to reduce any potential impact that a decrease in membership may have, as well as what measures we put in place for ourselves as a Region. We have already cancelled some trips and events we had planned for 2021 and 2022 and we will continue to look at what we can deliver as a Region going forward.

At this time, we feel that our priority needs to be ensuring we are supporting the grassroots levels in Girlguiding to get back on their feet and to open their units again to support girls. We have therefore been focusing our efforts on retention of membership. We made the decision not to furlough staff during the crisis and instead we refocused their roles to support counties with growth and retention of membership initiatives. As a result, we have been supporting leaders to facilitate virtual unit meetings as well as having been successful in opening some new virtual units. We have also spent time researching potential captive audiences in different localities across the region, so that we can engage with them and market Girlguiding to the relevant audiences as soon as face to face meetings are able to take place.

### Reduction in Room Hire Income

We have experienced a loss of room hire income due to social distancing rules and the closure of the region office, we are not anticipating opening up the meeting room bookings for some time. The danger here is that our usual customers may not want to return to face to face meeting, events and activities, as they may want to continue to run and manage these virtually. We recognise that although there may still be some face to face events needing to take place the benefit of holding more virtual meetings reduces costs to their own stretched and impacted budgets.

### Reduction in Shop Income

The shop was closed for a three-month period during the Covid-19 crisis; however, we are now back open on-line. We have also launched some activities, badges and challenge packs for leaders and girls to participate in virtually, so there will be some income in 2020.

## Fundraising activities

Funds are not raised from the public aside from through charitable trading. No external fundraisers are used.

## Plans for 2021

- We will hold more virtual events
- We are celebrating 50 years of Girlguiding North West England with a Challenge Pack and some 50/50 fundraising challenges for members
- We will be looking to break a World Record
- We will be working to increase the number of partnerships and external supporters we work with
- We hope to rebuild our use of the region office and region shop to increase income to support the running of our building
- To carry out focused work to help us grow and retain, members throughout the North West, focusing on new areas through support for local Commissioners, training opportunities and funding
- To continue to work hard to increase our media coverage and to organise events to raise awareness and 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

## 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 the trustees to prepare financial statements 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 2019 (FRS 102);
- 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 financial statements; and
- prepare the financial statements 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 and 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.

This report was approved for and on behalf of the Trustees on .....09 October 2021..... and signed on its behalf by:



.....

K Qattan - Chair of Finance and Property

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Opinion**

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MHA Moore and Smalley, Statutory Auditor  
Richard House  
Winckley Square  
Preston  
PR1 3HP

.....  
MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies		1,329	-	1,329	2,867
Other trading activities		63,599	-	63,599	126,618
Investments		2,300	-	2,300	3,049
Charitable activities		383,532	87,264	470,796	641,601
Other income		59,222	-	59,222	-
<b>Total income</b>	2	<b>509,982</b>	<b>87,264</b>	<b>597,246</b>	<b>774,135</b>
<b>Expenditure on:</b>					
Raising funds		42,643	-	42,643	55,058
Charitable activities		435,305	119,002	554,307	707,376
<b>Total expenditure</b>	3	<b>477,948</b>	<b>119,002</b>	<b>596,950</b>	<b>762,434</b>
<b>Net (expenditure)/income before transfers</b>		<b>32,034</b>	<b>(31,738)</b>	<b>296</b>	<b>11,701</b>
<b>Transfers between funds</b>		<b>59</b>	<b>(59)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>32,093</b>	<b>(31,797)</b>	<b>296</b>	<b>11,701</b>
<b>Reconciliation of funds</b>					
Balance brought forward at 1 January	10	1,321,635	71,883	1,393,518	1,381,817
<b>Balance carried forward at 31 December</b>	10	<b>1,353,728</b>	<b>40,086</b>	<b>1,393,814</b>	<b>1,393,518</b>

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	2020		2019	
		£	£	£	£
<b>Intangible fixed assets</b>	6		-		-
<b>Tangible fixed assets</b>	7		<b>663,774</b>		<b>686,166</b>
<b>Current assets</b>					
Stock on hand		<b>61,905</b>		<i>61,050</i>	
Prepayments and accrued income		<b>265,817</b>		<i>163,973</i>	
Cash at bank and in hand		<b>707,127</b>		<i>632,439</i>	
		<b>1,034,849</b>		<i>857,462</i>	
<b>Current liabilities</b>					
Creditors and accruals	8	<b>13,593</b>		<i>22,393</i>	
Deposits received in advance	9	<b>291,216</b>		<i>127,717</i>	
		<b>304,809</b>		<i>150,110</i>	
<b>Net current assets</b>			<b>730,040</b>		<i>707,352</i>
<b>Net assets</b>			<b>1,393,814</b>		<i>1,393,518</i>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>	10				
- General:					
Building		<b>646,145</b>		<i>661,493</i>	
Other		<b>605,024</b>		<i>516,046</i>	
- Designated		<b>102,559</b>		<i>144,096</i>	
			<b>1,353,728</b>		<i>1,321,635</i>
<b>Restricted funds</b>			<b>40,086</b>		<i>71,883</i>
			<b>1,393,814</b>		<i>1,393,518</i>

The notes on pages 22 to 38 form part of these accounts

Approved and authorised for issue by the Trustees on .....9 October 2021.....



.....  
K Qattan – Chair of Finance and Property



.....  
J Walton – Chief Commissioner

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020		2019	
		£	£	£	£
<b>Net cash flow from operating activities</b>	1		<b>74,844</b>		<b>(75,672)</b>
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(2,456)		(3,233)	
Investment income		<u>2,300</u>		<u>3,049</u>	
<b>Net cash flow from investing activities</b>			<b>(156)</b>		<b>(184)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>			<b>74,688</b>		<b>(75,856)</b>
Cash and cash equivalents b/fwd			<b>632,439</b>		<b>708,295</b>
<b>Cash and cash equivalents c/fwd</b>			<b><u>707,127</u></b>		<b><u>632,439</u></b>

**Notes to the statement of cash flows:**

1	<b>Reconciliation of Operating profit to net cash inflow from operating activities</b>	<b>2020</b>	<b>2019</b>
		£	£
	Net incoming resources	296	11,701
	Investment income received	(2,300)	(3,049)
	Depreciation and amortisation	24,848	30,442
	Loss on sale of fixed assets	-	-
	(Increase)/decrease in stock	(855)	2,983
	Increase in debtors	(101,844)	(113,935)
	Increase/(decrease) in creditors	<u>154,699</u>	<u>(3,814)</u>
		<b><u>74,844</u></b>	<b><u>(75,672)</u></b>

# THE GUIDE ASSOCIATION NORTH WEST ENGLAND

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

##### ***Basis of accounting***

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### ***Going concern***

The trustees are required to assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. Girlguiding North West England has 16 months of free reserves with the plan to use some of this in 2021 as well as applying for grants to help support the work in during the year. Although our membership has decreased by 32% (as of February 2021), we are hopeful that once Guiding is able to meet face to face (outdoors and indoors) that membership will begin to increase, as will the income from other sources such as our shop and income room rentals. We also plan to review our expenditure and budget to ensure that we are making best use of the charities funds and this may also mean a staff restructure during the year. The Trustees and Management have put plans in place to manage the situation and monitor reserves levels. At the date of approving these accounts the trustees have a reasonable expectation that the charity will be able to manage the situation and that it has sufficient cash resources to enable it to meet its liabilities as they fall due for at least 12 months from the date of approval. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### ***Fund accounting***

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as a separate fund, but the designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund. The aim and use of each designated fund is set out in the notes to the accounts.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

***Fund accounting (continued)***

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

***Incoming resources***

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

***Resources expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

***Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

***Fixed assets***

Fixed assets (tangible and intangible) are stated at cost less accumulated depreciation/amortisation. Depreciation and amortisation have been provided at the following rates:-

- Website development - 33.33% straight line
- Land and buildings - 2% straight line
- Office and kitchen equipment - 25% on written down value
- Computer equipment - 33.33% straight line

Provision is made for any impairment.

***Financial instruments***

The charity only has financial assets and financial liabilities of a kind which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Stocks***

Stocks are valued at the lower of cost and net realisable value, calculated using the first in, first out (FIFO) method. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

***Prepayments and accrued income***

Prepayments and accrued income are recognised at the amount prepaid net of any discounts.

***Cash and cash equivalents***

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

***Creditors, accruals and deposits received in advance***

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. These are normally recognised at their settlement amount after allowing for any discounts due.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

***Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies (continued)**

***Judgements and key sources of estimation uncertainty***

There have been no significant judgements (apart from those involving estimates) made in the process of preparing the financial statements.

There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION  
 NORTH WEST ENGLAND  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 31 DECEMBER 2020

2 Incoming resources

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
<b><i>Donations and legacies</i></b>			
Donations	1,329	-	1,329
	<b>1,329</b>	<b>-</b>	<b>1,329</b>
<b><i>Charitable activities</i></b>			
Members' subscriptions	373,996	-	373,996
Buchanan legacy	225	-	225
King George VI Fund	980	-	980
Income for events	1,720	-	1,720
Grants for Growth - Events and Resources	6,611	-	6,611
County co-ordinator	-	30,429	30,429
Sports partnership - Potentials Fund	-	22,647	22,647
Pears space to grow funding	-	34,188	34,188
	<b>383,532</b>	<b>87,264</b>	<b>470,796</b>
<b><i>Trading activities</i></b>			
Goods and souvenirs	57,167	-	57,167
Room hire	6,432	-	6,432
	<b>63,599</b>	<b>-</b>	<b>63,599</b>
<b><i>Investment income</i></b>			
	<b>2,300</b>	<b>-</b>	<b>2,300</b>
<b><i>Other incoming resources</i></b>			
Youth Covid-19 Support fund grant	59,222	-	59,222
	<b>509,982</b>	<b>87,264</b>	<b>597,246</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**2 Incoming resources (continued)**

<b>2019</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>
<b>Donations and legacies</b>			
<i>Donations</i>	2,867	-	2,867
	2,867	-	2,867
<b>Charitable activities</b>			
<i>Members' subscriptions</i>	364,585	-	364,585
<i>Buchanan legacy</i>	230	-	230
<i>Chief Guides Memorial Fund</i>	3,208	-	3,208
<i>King George VI Fund</i>	1,003	-	1,003
<i>Starting a New Unit Grant</i>	-	8,748	8,748
<i>Income for overseas visits</i>	144,900	-	144,900
<i>Income for events</i>	4,631	-	4,631
<i>Growing Guiding - Membership Development</i>	-	(5,012)	(5,012)
<i>Grants for Growth - Events and Resources</i>	-	6,000	6,000
<i>County co-ordinator</i>	-	22,717	22,717
<i>Sports partnership - Potentials Fund</i>	-	19,621	19,621
<i>Pears space to grow funding</i>	-	61,840	61,840
<i>Pears - Starting a New Unit grant</i>	-	9,130	9,130
	518,557	123,044	641,601
<b>Trading activities</b>			
<i>Goods and souvenirs</i>	106,213	-	106,213
<i>Room hire</i>	20,405	-	20,405
	126,618	-	126,618
<b>Investment income</b>			
	3,049	-	3,049
<b>Total incoming resources</b>	<b>651,091</b>	<b>123,044</b>	<b>774,135</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Resources expended**

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
<b><i>Expenditure on fundraising</i></b>			
Goods and souvenirs	42,643	-	42,643
	<b>42,643</b>	<b>-</b>	<b>42,643</b>
<b><i>Charitable activities</i></b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	9,410	9,410
Growing Guiding	-	1,141	1,141
Marshall Trust Fund	196	-	196
Buchanan Legacy	557	-	557
Chief Guides Memorial Fund	440	-	440
Expenditure for overseas visits	29,640	-	29,640
Residential and outdoor bursary	40	-	40
Subscriptions (Region)	184	-	184
Subscription support work	3,590	-	3,590
Events	2,658	-	2,658
Training and conferences	5,332	-	5,332
Sport England equipment costs	-	14,252	14,252
Space to Grow	-	8,135	8,135
Partnership work	152	-	152
	<b>42,789</b>	<b>32,938</b>	<b>75,727</b>
<i>Support costs:</i>			
Rates and water	5,628	-	5,628
Heat and light	3,341	-	3,341
Insurance	3,728	-	3,728
Telephone, postage, printing and stationery	19,667	1,272	20,939
Other premises costs	57,467	-	57,467
Salaries, national insurance and pensions	242,691	83,626	326,317
Miscellaneous expenses	6,530	668	7,198
IT costs	7,681	-	7,681
Publicity and marketing	6,038	-	6,038
Audit and Accountancy	7,728	-	7,728
Travel and meeting costs	7,169	498	7,667
Depreciation and Amortisation	24,848	-	24,848
	<b>392,516</b>	<b>86,064</b>	<b>478,580</b>
Total expenditure on charitable activities	<b>435,305</b>	<b>119,002</b>	<b>554,307</b>
<b>Total resources expended</b>	<b>477,948</b>	<b>119,002</b>	<b>596,950</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Resources expended (continued)**

<b>2019</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>
<b>Expenditure on fundraising</b>			
Goods and souvenirs	55,058	-	55,058
	55,058	-	55,058
<b>Charitable activities</b>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	7,969	7,969
Growing Guiding	32	780	812
Marshall Trust Fund	102	157	259
Buchanan Legacy	313	-	313
Chief Guides Memorial Fund	12,086	-	12,086
Expenditure for overseas visits	136,767	-	136,767
Senior Section Bursary	60	-	60
Residential and outdoor bursary	95	-	95
Subscriptions (Region)	198	-	198
Events	5,507	-	5,507
Training and conferences	28,713	14,749	43,462
Diamond Duke of Edinburgh expenditure	-	1,350	1,350
Sport England equipment costs	-	3,041	3,041
Partnership work	1,995	-	1,995
	185,868	28,046	213,914
<i>Support costs:</i>			
Rates and water	4,475	-	4,475
Heat and light	4,206	-	4,206
Insurance	2,874	-	2,874
Telephone, postage, printing and stationery	25,060	803	25,863
Other premises costs	16,951	-	16,951
Salaries, national insurance and pensions	243,831	85,504	329,335
Miscellaneous expenses	10,502	2,907	13,409
IT costs	10,427	-	10,427
Publicity and marketing	11,382	7,071	18,453
Audit and Accountancy	11,421	-	11,421
Travel and meeting costs	23,585	2,022	25,607
Depreciation and Amortisation	30,441	-	30,441
	395,155	98,307	493,462
<b>Total expenditure on charitable activities</b>	<b>581,023</b>	<b>126,353</b>	<b>707,376</b>
<b>Total resources expended</b>	<b>636,081</b>	<b>126,353</b>	<b>762,434</b>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**3 Resources expended (continued)**

The Trustees receive no remuneration or benefits. Expenses of £2,485 (2019: £15,365) were reimbursed to 14 (2019: 19) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2019: £229) were reimbursed to no (2019: 4) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £5,628 (2019: £10,100) comprised:

- £4,925 relating to audit services (2019: £4,700); and
- £703 relating to accountancy and other services (2019: £5,400)

**4 Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>277,826</b>	272,237
Social security costs	<b>20,119</b>	29,644
Defined contribution pension costs	<b>22,372</b>	27,454
Restructuring costs	<b>6,000</b>	-
	<b>326,317</b>	329,335

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Included within restructuring costs is one non-contractual redundancy payment of £6,000 which had been paid in full by the year end.

The average number of employees during the year was 11 (2019: 13) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

No employee received emoluments totalling more than £60,000 in either year.

The key management personnel of the charity comprise the Strategy Manager, Operations Manager and the Finance Coordinator. The total employee benefits of the key management personnel were £121,328 (2019: £123,525).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2019: £2,669) and is allocated to unrestricted funds.

**5 Related party transactions**

There were no related party transactions during the current or prior year, apart from any disclosed above relating to the trustees.

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**6 Intangible fixed assets**

	<b>Website development £</b>	<b>Total £</b>
<b>Cost</b>		
<i>At 1 January 2020</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2020	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Amortisation</b>		
<i>At 1 January 2020</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2020	<b>13,254</b>	<b>13,254</b>
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2020	-	-
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2019</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Tangible fixed assets**

	Long leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
<b>Cost</b>				
<i>At 1 January 2020</i>	767,370	79,773	28,722	875,865
Additions	-	449	2,007	2,456
Disposals	-	-	-	-
<b>At 31 December 2020</b>	<b>767,370</b>	<b>80,222</b>	<b>30,729</b>	<b>878,321</b>
<b>Depreciation</b>				
<i>At 1 January 2020</i>	105,877	62,082	21,740	189,699
Charged during the year	15,348	4,519	4,981	24,848
Disposals	-	-	-	-
<b>At 31 December 2020</b>	<b>121,225</b>	<b>66,601</b>	<b>26,721</b>	<b>214,547</b>
<b>Net book value</b>				
<b>At 31 December 2020</b>	<b>646,145</b>	<b>13,621</b>	<b>4,008</b>	<b>663,774</b>
<i>At 31 December 2019</i>	661,493	17,691	6,982	686,166

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**8 Creditors and accruals**

	<b>2020</b>	<b>2019</b>
	£	£
Trade creditors	<b>2,550</b>	5,425
Accrued expenses	<b>10,356</b>	7,138
Other creditors	-	2,669
Taxes and social security	<b>687</b>	7,161
	<b>13,593</b>	22,393

**9 Deposits received in advance**

	<b>2020</b>	<b>2019</b>
	£	£
At 1 January	<b>127,717</b>	128,561
Additions during the year	<b>178,426</b>	127,717
Amounts released to income	<b>(14,927)</b>	(128,561)
<b>At 31 December</b>	<b>291,216</b>	127,717

Deferred income comprises amounts received in advance for:

- Trips and events which had been due to take place in 2020 but were cancelled as a result of the Coronavirus pandemic and for which refunds are due to be paid out in 2021
- Sport England grant funding received in error for which it is unclear whether repayment will be required

**THE GUIDE ASSOCIATION  
NORTH WEST ENGLAND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

10 **Funds movement – current year**

	<b>Balance at 1 January 2020</b>	<b>Add income this year</b>	<b>Deduct expenditure this year</b>	<b>Transfer between funds</b>	<b>Balance at 31 December 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
<b>(a) General</b>					
Building	661,493	-	(15,348)	-	<b>646,145</b>
Other	516,046	509,982	(395,863)	(25,141)	<b>605,024</b>
	<b>1,177,539</b>	<b>509,982</b>	<b>(411,211)</b>	<b>(25,141)</b>	<b>1,251,169</b>
<b>(b) Designated</b>					
Marshall Trust	2,238	-	(196)	-	<b>2,042</b>
Senior Section Bursary	5,596	-	-	-	<b>5,596</b>
Building maintenance	100,000	-	(55,619)	10,000	<b>54,381</b>
Staff contingency	20,923	-	(7,292)	-	<b>13,631</b>
Information Technology (IT)	10,000	-	-	(10,000)	-
Residential & outdoor bursary fund	5,339	-	(40)	-	<b>5,299</b>
Subscription support fund	-	-	(3,590)	25,200	<b>21,610</b>
	<b>144,096</b>	<b>-</b>	<b>(66,737)</b>	<b>25,200</b>	<b>102,559</b>
<b>Restricted funds</b>					
Starting a new unit grant (SNUG)	10,717	-	(3,564)	(3,014)	<b>4,139</b>
Peer Education Funding	11	-	-	(11)	-
Pears - Space to Grow	18,964	34,188	(34,894)	1,005	<b>19,263</b>
Pears - Starting a New Unit	10,275	-	(5,846)	-	<b>4,429</b>
Pears - Growth & Communities - Grants for Growth	4,129	-	(776)	(1,005)	<b>2,348</b>
Growing Guiding - Membership Development Fund	2,413	-	(2,413)	-	-
Growing Guiding - County Co-ordinator	4,406	30,429	(37,801)	2,966	-
Sport England - Potentials Fund	20,968	22,647	(33,708)	-	<b>9,907</b>
	<b>71,883</b>	<b>87,264</b>	<b>(119,002)</b>	<b>(59)</b>	<b>40,086</b>
<b>Total funds</b>	<b>1,393,518</b>	<b>597,246</b>	<b>(596,950)</b>	<b>-</b>	<b>1,393,814</b>

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10 **Funds (continued)**

**Designated funds**

***Marshall Trust***

The Marshall Trust Fund is available to assist towards the cost of purchasing items of uniform. It is available to those who, due to their circumstances, experience hardship themselves or in their family.

***Senior Section Bursary***

The Senior Section Bursary is a grant available to support Senior Section Members towards travel expenses in order to attend a North West England Region Training or Event that will be of benefit to the members. In exceptional circumstances, consideration will be given to attendance at National events but these will be judged on a case by case basis.

***Building Maintenance***

Funds have been designated to ensure that we can maintain the Region Head Quarters to meet the purposes of the building.

***Staff contingency***

Funds have been designated to fund temporary staff cover when necessary to ensure that the day-to-day running of the charity can continue in the result of staff absences.

***Information Technology (IT)***

Funds have been designated to ensure that the IT equipment needed for the staff team is kept up to date, in order to ensure the staff team can undertake their roles with the right equipment.

***Residential and Outdoor Bursary Fund***

During 2009 the Trustees designated funds from the proceeds of the Big Gig to enable adults to gain qualifications in order to further activities for girls.

***Subscription support fund***

During 2020 we recognised that more units than ever would struggle to pay their annual subscriptions, therefore we added additional designated monies to this fund and adapted the applications process to make it easier for units to meet the criteria to apply should other levels in Guiding not be able to support units in need.

**Restricted funds**

***Starting a New Unit Grant***

The Starting a New Unit Grant is a grant awarded by the Guide Association from central funds to assist with the costs of starting a new unit. It is intended to supplement any funding that may be available locally and is specifically intended to cover start-up costs to allow the leadership team to begin to run unit meetings.

***Peer Education Funding***

This funding was received from Girlguiding HQ to help deliver Peer Education sessions across the region.

***Pears – Space to Grow***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects in six of the region's counties.

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10 **Funds (continued)**

***Pears – Growth & Communities – Grants for Growth***

This funding was received from Girlguiding HQ, via Pears to deliver membership growth projects.

***Pears – Starting a New Unit***

This funding was received from Girlguiding HQ, via Pears to support new units.

***Growing Guiding – Membership Development Fund***

This income was secured for membership development activities. The remainder of the funding was spent by the year end.

***Growing Guiding – County Co-ordinator***

Five Counties (Cheshire Forest, Isle of Man, Wirral, Manchester and Lancashire South East) have funded a staff administrator who is employed through the Region Office.

***Safeguarding Fund***

This funding is to support the National roll out of the updated Safe Space training for Leaders and Commissioners.

***Sport England – Potentials Fund***

This funding is to support a new three-year project focussed on sport and social action.

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10 Funds movement – prior year

	<i>Balance at 1 January 2019</i>	<i>Add income this year</i>	<i>Deduct expenditure this year</i>	<i>Transfer between funds</i>	<i>Balance at 31 December 2019</i>
<i>Unrestricted funds</i>	£	£	£	£	£
<b>(a) General</b>					
<i>Building</i>	676,840	-	(15,347)	-	661,493
<i>Other</i>	542,603	651,091	(616,400)	(61,248)	516,046
	1,219,443	651,091	(631,747)	(61,248)	1,177,539
<b>(b) Designated</b>					
<i>Marshall Trust</i>	2,340	-	(102)	-	2,238
<i>Senior Section Bursary</i>	5,656	-	(60)	-	5,596
<i>Building maintenance</i>	75,000	-	-	25,000	100,000
<i>Staff contingency</i>	-	-	(4,077)	25,000	20,923
<i>Information Technology (IT)</i>	1,919	-	-	8,081	10,000
<i>Residential &amp; outdoor bursary fund</i>	5,434	-	(95)	-	5,339
	90,349	-	(4,334)	58,081	144,096
<b>Restricted funds</b>					
<i>Marshall Trust</i>	157	-	(157)	-	-
<i>Diamond Duke of Edinburgh</i>	1,350	-	(1,350)	-	-
<i>Starting a new unit grant (SNUG)</i>	8,083	8,748	(6,114)	-	10,717
<i>Peer Education Funding</i>	783	-	(772)	-	11
<i>Pears - Space to Grow</i>	7,735	61,840	(50,611)	-	18,964
<i>Pears - Growth &amp; Communities - Grants for Growth</i>	-	6,000	(1,871)	-	4,129
<i>Pears - Starting a New Unit</i>	3,000	9,130	(1,855)	-	10,275
<i>Growing Guiding - Membership Development Fund</i>	8,298	(5,012)	(873)	-	2,413
<i>Growing Guiding - County Co-ordinator</i>	6,541	22,717	(24,852)	-	4,406
<i>Safeguarding fund</i>	3,000	-	(6,167)	3,167	-
<i>Sport England - Potentials Fund</i>	33,078	19,621	(31,731)	-	20,968
	72,025	123,044	(126,353)	3,167	71,883
<b>Total funds</b>	1,381,817	774,135	(762,434)	-	1,393,518

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**FOR THE YEAR ENDED 31 DECEMBER 2020**

**11 Analysis of net assets between funds**

Reserves at 31 December 2020 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2020 Total £</b>
Restricted funds	-	90,103	(50,017)	<b>40,086</b>
Unrestricted funds	663,774	617,024	72,930	<b>1,353,728</b>
	663,774	707,127	22,913	<b>1,393,814</b>

Reserves at 31 December 2019 are represented by:

	<b>Fixed assets £</b>	<b>Cash £</b>	<b>Other working capital £</b>	<b>2019 Total £</b>
<i>Restricted funds</i>	-	86,810	(14,927)	<b>71,883</b>
<i>Unrestricted funds</i>	686,166	545,628	89,841	<b>1,321,635</b>
	686,166	632,438	74,914	<b>1,393,518</b>