



THE GUIDE ASSOCIATION NORTH WEST ENGLAND



**ACCOUNTS FOR THE YEAR
ENDING 31 DECEMBER 2021**

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

Kathryn Qattan

Emma Dixon

Audrey Suart

Sarah Bennett

Helen Miller

(End of Appointment 1 May 2022)

Jacqueline Ramsden

(Appointed 1 May 2022)

Sue Beck

(End of Appointment 1 February 2021)

Tracey Johnson

(Appointed 1 February 2021)

Chris Mazeika-Rimmer

Amy Fraser

Elaine Disley

Karen Walker

Barbara Bryan

(End of Appointment 12 September 2021)

Tricia Beesley

(Appointed 12 September 2021)

Lisa Rylands

Greer McDonald

Sharon Weaver

Karen Cragg

(End of Appointment 19 October 2021)

Linda Pearson

(Appointed 19 October 2021)

Sarah Beale

Ann Marie Steele

Nikki Barker

Cheryl Gregson

Executive Manager/ Administrator Headquarters

Kelly Hunter

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

The trustees have pleasure in presenting their report for the year ended 31 December 2021;

Structure, Governance and Management

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 show on page 3.

The Guide Association North West England is a volunteer led charity and although it's trustees control and manage the charity, the day to day management of its activities are delegated to a staff team of 10 employees, three 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).

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 they were felt that they were in line with similar roles within the charity sector, however it is now felt that these will need be evaluated again.

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 they 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 past two years to ensure that we are up to date with any new updates regarding how we should be working during the pandemic.

Objectives and Activities

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 the provision of uniform grants, grants for international trips, opportunities for networking and by holding large-scale training and events.

Strategies for Achieving Objectives

During 2021 we've developed a new strategy 'Our Plan for 2022 & Beyond', to direct our work and achievements and we are just starting work now on how we will achieve the strategy.

The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit, when reviewing strategies and plans. 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 objectives.

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.

The last two years, like for many other organisations and charities has been impacted by COVID-19, many of our events and activities that we had planned, have had to be postponed or cancelled or adapted to ensure that we can still deliver our objectives. We continued to use more virtual methods to hold events and communicate with members.



50 Birthday Celebrations

This year our region turned 50 years old! We had a fantastic time celebrating this milestone over the year. With lots of exciting activities which included; the region chief team attending 50 unit meetings and launching a Birthday Challenge pack that was put together by Express! (our youth forum), as well as holding a virtual Birthday Bash and sleepover. Thank you to all our members who helped us to celebrate 50 glorious years of Girlguiding North West England.

Region Mascot Competition

We held a 50th birthday mascot competition, the winning design was turned in to a badge. The judging panel felt that the winning design truly represented both our milestone birthday year and the Guiding light. We also held a make your own Lumi virtual event with the competition winner and our assistant region chief.



World Thinking Day

World Thinking Day which takes place on 22 February every year, this year we encouraged members to create virtual time capsules to celebrate the day as well as attend a virtual campfire singalong.

Social Action

During this year we have continued to support the comfort bag scheme, as we have done over the past five years. The scheme donates items and puts them together in small bags of toiletries and care items to go inside handmade or donated bags, which are then donated to hospitals, hospices or refuges so that they can be given to people who find themselves with no belongings. This year we are so pleased that we met the 20,000 target. We have also been working on two new social action projects that we will be launching in 2022.



Significant Activities and Events for Young Members

We delivered several activities and events for our young members, enabling them to develop their potential and to make a difference to the world. The events that we held for young members this year are as follows;



Facebook Fun

We held a number of Facebook Fun live events for our members from different sections.

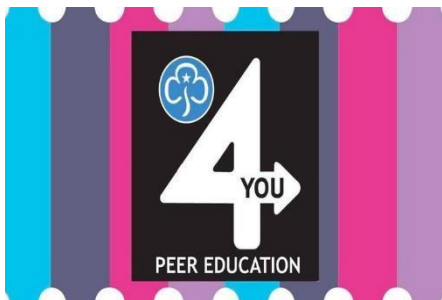
Clever Cogs

Our partnership with BAE continues to grow, with the focus on encouraging members to take part in fun and exciting activities around engineering, this year we held a virtual event to launch the new Clever Cogs Making Waves challenge all about marine engineering.



Peer Education

This training offers a fantastic opportunity for Ranger members to become Peer Educators and help support all sections to develop their skills and knowledge. They explore important topics such as 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. Unfortunately, we were unable to deliver any trainings in 2021.



International

As with 2020, it has been really challenging to deliver any international trips in or to even plan for 2022. We have lots of exciting trips taking place though in 2023 including sending some members to the World Scout Jamboree in South Korea. We can't wait to see our members embark on some exciting trips for 2023.



Significant Activities and Events for Young Members Cont...

Sport England/Motivate Project

In January 2018 we started the delivery of the Motivate (sport through social action) project, from funding for a three-year project that we secured in October 2017. This project encourages our members to participate in sport related social action projects and the project has been extended now until September 2022. This year we had a number of young members attend our sports young leader trainings.

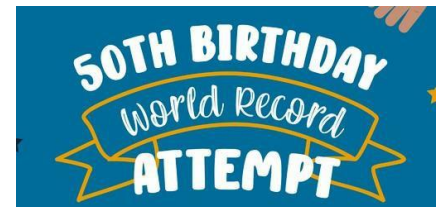


Inspire

We were delighted to unveil our support for Inspire members (young women aged 18-30), with some events planned to take place in 2022.

World Record Attempt

For part of the 50th birthday celebration we attempted to set another world record for the largest online chain of people passing and wearing a self-adhesive badge! We are just waiting for the results of this from Guinness.



Arts Award

We continued enabling girls to participate in the Arts Award Scheme. This year we saw 37 girls gain their discover award. We also gained Trinity Champion status for 2021-2022 for our successful delivery of Arts Award!

UK Parliament Week

For the fifth year running we participated in UK Parliament Week, which is an annual event that engages people from across the UK with Parliament, by exploring what it means and to empower and encourage younger people to get involved.



Significant Activities and Events for Adult Members Held



Thanks & Recognition

As well as our usual region awards, this year we saw a new record number of volunteers being thanked by Girlguiding for all their hard work with the introduction of the new Hero Awards, where any member of Girlguiding being able to nominate someone else, the award really did take off in our region with a massive 148 awards given out.

We also held an event at region HQ to say thank you to some of those people who had received a Hero award.

A Safe Space Training

We have continued to roll out our safeguarding training (A Safe Space) for leaders. To ensure that all our members are trained to the appropriate level according to their roles. Once again, our trainers worked really hard during the year to ensure that our members had access to the training they require to continue to volunteer.



Blended Guiding

We continued to encourage leaders to continue with a blended approach or face to face and virtual Guiding. Due to the ongoing COVID-19 measures guidance changed quickly, but having a blended approach meant that leaders could use both ways for delivering guiding as needed.

Growth & Retention Support

We held several meetings and trainings to engage members and support counties with their membership growth and retention. We've also started to communicate with future members who are on our waiting lists, to keep them excited about joining Girlguiding.



Gift Aid Training

We were able to continue with our Gift Aid training to ensure that units maximise the income they have coming in to support activities for girls and other costs associated with running a unit.

Significant Activities and Events for Adult Members Held Cont...

Volunteers Wellbeing

This year we also continued to support our volunteers wellbeing and mental health and held a conference which focused on volunteers looking after themselves.



GOLDEN OPPORTUNITY

Golden Opportunity Events

We held a number of Golden Opportunity events promoting the fantastic opportunities for our members across the region.

Activity Centre Map

In order to support and promote the Girlguiding Activity Centres, we launched a page on our website focused on the fantastic activity centres across the region.



Residential Experience Notifications (REN) Training

We also delivered some training on how to use Residential Event Notifications (REN) forms and how to complete them, so that our young members get to experience some amazing residential experiences.

Go Training

We held some training session on how to use GO (our membership database) training which showed our members how to maintain accurate records and how to add girls' achievements.

GO TRAINING



Partnerships



BAE SYSTEMS

BAE Systems

We are continuing to work with BAE on Clever Cogs and held a virtual event and launched the new challenge pack Making Waves all about Marine Engineering.

UK Parliament Week

We supported UK Parliament week once again with a number of units taking part in this year's challenge pack.



Future Partnerships

We started work with several other partners in order to support our work and these will be progressed in 2022.

Financial review

The charity has net outgoing resources this year of £32,654 (2020: £296 net incoming resources), as shown in the statement of financial activities on page 19.

Funding sources

Most funding comes from members' subscriptions (£253,162 in 2021). Major expenditure is the staff salaries, programme of activity offered and adults' training.

Reserves policy

At 31 December 2021 the charity held reserves totaling £1,361,160. Of this, £48,229 were restricted balances held as per the detailed information on page 34. A further £38,424 are balances designated for specific purposes and £644,649 relates to the net book value of fixed assets. The remaining £629,858 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.

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 2021 levels would equate to approximately £385,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2021, free reserves were equivalent to 19 months' operating costs which is slightly higher than the Committee's target for free reserves. The trustees feel that the additional free reserves held at 31 December 2021 will need to be used in 2022 to support the charity's work in light of the pandemic.

Principal risks and uncertainties

We understand that due to COVID-19 there continue to be an impact for Girlguiding North West England in 2022 and potentially longer

The key risks are that our membership numbers and subscription income may not increase as much as we would like, following the drop in members we saw during Covid. In addition, we are also finding ourselves in a challenging recruitment market with a number of staff vacancies, which potentially we may struggle to fill.

Fundraising activities

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

Plans for 2022

Our plans for 2022 are to deliver a number of exciting events and international opportunities for our members as well as increase our membership numbers.

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 on11 June 2022... 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 2021**

Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2021 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 2021, 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 2021

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 2021

- 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

2 August 2022

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 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies		3,882	-	3,882	1,329
Other trading activities		91,770	-	91,770	63,599
Investments		1,261	-	1,261	2,300
Charitable activities		256,107	87,984	344,091	470,796
Other income		88,832	-	88,832	59,222
Total income	2	441,852	87,984	529,836	597,246
Expenditure on:					
Raising funds		49,894	-	49,894	42,643
Charitable activities		428,128	84,468	512,596	554,307
Total expenditure	3	478,022	84,468	562,490	596,950
Net (expenditure)/income before transfers		(36,170)	3,516	(32,654)	296
Transfers between funds		(4,627)	4,627	-	-
Net movement in funds		(40,797)	8,143	(32,654)	296
Reconciliation of funds					
Balance brought forward at 1 January	10	1,353,728	40,086	1,393,814	1,393,518
Balance carried forward at 31 December	10	1,312,931	48,229	1,361,160	1,393,814

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
Intangible fixed assets	6		-		-
Tangible fixed assets	7		644,649		663,774
Current assets					
Stock on hand		61,169		61,905	
Prepayments and accrued income		7,480		265,817	
Cash at bank and in hand		687,064		707,127	
		755,713		1,034,849	
Current liabilities					
Creditors and accruals	8	32,875		13,593	
Deposits received in advance	9	6,327		291,216	
		39,202		304,809	
Net current assets			716,511		730,040
Net assets			1,361,160		1,393,814
The funds of the charity:					
Unrestricted funds					
- General:					
Building		630,797		646,145	
Other		643,710		605,024	
- Designated		38,424		102,559	
			1,312,931		1,353,728
Restricted funds			48,229		40,086
			1,361,160		1,393,814

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

Approved and authorised for issue by the Trustees on11 June 2022.....




.....
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 2021**

	Note	2021		2020	
		£	£	£	£
Net cash flow from operating activities	1		(17,758)		74,844
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(3,566)		(2,456)	
Investment income		1,261		2,300	
Net cash flow from investing activities			(2,305)		(156)
Net increase/(decrease) in cash and cash equivalents			(20,063)		74,688
Cash and cash equivalents b/fwd			707,127		632,439
Cash and cash equivalents c/fwd			687,064		707,127

Notes to the statement of cash flows:

1	Reconciliation of Operating profit to net cash inflow from operating activities	2021	2020
		£	£
	Net incoming resources	(32,654)	296
	Investment income received	(1,261)	(2,300)
	Depreciation and amortisation	22,464	24,848
	Loss on sale of fixed assets	227	-
	(Increase)/decrease in stock	736	(855)
	Increase in debtors	258,337	(101,844)
	Increase/(decrease) in creditors	<u>(265,607)</u>	<u>154,699</u>
		<u>(17,758)</u>	<u>74,844</u>

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 19 months of free reserves with the plan to use some of this in 2022 as well as applying for grants to help support the work in 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 2021

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 2021

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 24**

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 2021**

2 Incoming resources

2021	Unrestricted funds £	Restricted funds £	Total 2021 £
<i>Donations and legacies</i>			
Donations	3,882	-	3,882
	3,882	-	3,882
<i>Charitable activities</i>			
Members' subscriptions	253,162	-	253,162
Buchanan legacy	184	-	184
King George VI Fund	802	-	802
Income for events	1,236	-	1,236
Grants for Growth - Events and Resources	723	-	723
County co-ordinator	-	34,800	34,800
Sports partnership - Potentials Fund	-	50,017	50,017
Pears - Starting a New Unit grant	-	3,167	3,167
	256,107	87,984	344,091
<i>Trading activities</i>			
Goods and souvenirs	87,395	-	87,395
Room hire	4,375	-	4,375
	91,770	-	91,770
<i>Investment income</i>			
	1,261	-	1,261
<i>Other incoming resources</i>			
Youth Covid-19 Support fund grant	88,832	-	88,832
Total incoming resources	441,852	87,984	529,836

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2 Incoming resources (continued)

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

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**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Resources expended

2021	Unrestricted funds £	Restricted funds £	Total 2021 £
<i>Expenditure on fundraising</i>			
Goods and souvenirs	49,894	-	49,894
	49,894	-	49,894
<i>Charitable activities</i>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	594	594
Kick start	-	7,596	7,596
Marshall Trust Fund	84	185	269
Buchanan Legacy	522	-	522
Subscriptions (Region)	173	-	173
Subscription support work	2,904	-	2,904
Training and conferences	2,629	-	2,629
Sport England equipment costs	-	7,527	7,527
Space to Grow	-	3,667	3,667
Partnership work	42	-	42
	6,354	19,569	25,923
<i>Support costs:</i>			
Rates and water	5,573	-	5,573
Heat and light	3,171	-	3,171
Insurance	3,402	-	3,402
Telephone, postage, printing and stationery	20,982	503	21,485
Other premises costs	76,825	-	76,825
Salaries, national insurance and pensions	243,891	64,396	308,287
Miscellaneous expenses	10,713	-	10,713
IT costs	7,819	-	7,819
Publicity and marketing	12,829	-	12,829
Audit and Accountancy	7,056	-	7,056
Travel and meeting costs	6,897	-	6,897
Depreciation and Amortisation	22,464	-	22,464
Loss on disposal of fixed assets	152	-	152
	421,774	64,899	486,673
Total expenditure on charitable activities	428,128	84,468	512,596
Total resources expended	478,022	84,468	562,490

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Resources expended (continued)

2020	Unrestricted funds £	Restricted funds £	Total 2020 £
Expenditure on fundraising			
Goods and souvenirs	42,643	-	42,643
	42,643	-	42,643
Charitable activities			
<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
	42,789	32,938	75,727
<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
	392,516	86,064	478,580
Total expenditure on charitable activities	435,305	119,002	554,307
Total resources expended	477,948	119,002	596,950

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Resources expended (continued)

The Trustees receive no remuneration or benefits. Expenses of £3,033 (2020: £2,485) were reimbursed to 7 (2020: 14) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2020: £nil) were reimbursed to no (2019: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £7,056 (2020: £5,628) comprised:

- £5,910 relating to audit services (2020: £4,925); and
- £876 relating to accountancy and other services (2020: £703)

4 Staff costs

	2021 £	2020 £
Wages and salaries	265,454	277,826
Social security costs	18,655	20,119
Defined contribution pension costs	24,178	22,372
Restructuring costs	-	6,000
	<hr/>	<hr/>
	308,287	326,317
	<hr/>	<hr/>

Included within restructuring costs in 2020 was 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 (2020: 11) 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 £120,397 (2020: £121,790).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2020: £nil) 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 2021**

6 Intangible fixed assets

	Website development £	Total £
Cost		
<i>At 1 January 2021</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2021	13,254	13,254
	<hr/>	<hr/>
Amortisation		
<i>At 1 January 2021</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2021	13,254	13,254
	<hr/>	<hr/>
Net book value		
At 31 December 2021	-	-
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2020</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7 Tangible fixed assets

	Long leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
Cost				
<i>At 1 January 2021</i>	767,370	80,222	30,729	878,321
Additions	-	394	3,172	3,566
Disposals	-	(419)	-	(419)
At 31 December 2021	767,370	80,197	33,901	881,468
Depreciation				
<i>At 1 January 2021</i>	121,225	66,601	26,721	214,547
Charged during the year	15,348	3,407	3,709	22,464
Disposals	-	(192)	-	(192)
At 31 December 2021	136,573	69,816	30,430	236,819
Net book value				
At 31 December 2021	630,797	10,381	3,471	644,649
<i>At 31 December 2020</i>	646,145	13,621	4,008	663,774

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8 Creditors and accruals

	2021	2020
	£	£
Trade creditors	10,915	2,550
Accrued expenses	10,617	10,356
Other creditors	5,287	-
Taxes and social security	6,056	687
	32,875	13,593

9 Deposits received in advance

	2021	2020
	£	£
At 1 January	291,216	128,561
Additions during the year	6,327	291,216
Amounts released to income	(291,216)	(128,561)
At 31 December	6,327	291,216

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10 **Funds movement – current year**

	Balance at 1 January 2021 £	Add income this year £	Deduct expenditure this year £	Transfer between funds £	Balance at 31 December 2021 £
Unrestricted funds					
(a) General					
Building	646,145	-	(15,348)	-	630,797
Other	605,024	441,852	(398,427)	(4,739)	643,710
	1,251,169	441,852	(413,775)	(4,739)	1,274,507
(b) Designated					
Marshall Trust	2,042	-	(84)	-	1,958
Senior Section Bursary	5,596	-	-	-	5,596
Building maintenance	54,381	-	(54,493)	112	-
Staff contingency	13,631	-	(6,766)	-	6,865
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Subscription support fund	21,610	-	(2,904)	-	18,706
	102,559	-	(64,247)	112	38,424
Restricted funds					
Starting a new unit grant (SNUG)	4,139	-	(594)	-	3,545
Pears - Space to Grow	19,263	-	(19,263)	-	-
Pears - Starting a New Unit	4,429	3,167	(7,596)	-	-
Pears - Growth & Communities - Grants for Growth	2,348	-	(2,348)	-	-
Growing Guiding - Membership Development Fund	-	-	(185)	185	-
Growing Guiding - County Co- ordinator	-	34,800	(39,242)	4,442	-
Sports Partnership fund	9,907	50,017	(15,240)	-	44,684
	40,086	87,984	(84,468)	4,627	48,229
Total funds	1,393,814	529,836	(562,490)	-	1,361,160

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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.

THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

THE GUIDE ASSOCIATION
NORTH WEST ENGLAND

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Funds movement – prior year

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

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Analysis of net assets between funds

Reserves at 31 December 2021 are represented by:

	Fixed assets £	Cash £	Other working capital £	2021 Total £
Restricted funds	-	48,229	-	48,229
Unrestricted funds	644,649	638,836	29,447	1,312,931
	644,649	687,064	29,447	1,361,160

Reserves at 31 December 2020 are represented by:

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