



Girlguiding
North West England

THE GUIDE ASSOCIATION NORTH WEST ENGLAND

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NUMBER:521654



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Charity Details

Charity Name

The Guide Association North West England

Trading Name

Girlguiding North West

Trustees

Julie Walton

Kathryn Qattan

Emma Dixon

Audrey Suart

Sarah Bennett

(End of Appointment 1 February 2023)

Rose Bode

(Appointed 1 February 2023)

Helen Miller

(End of Appointment 1 May 2022)

Jacqueline Ramsden

(Appointed 1 May 2022)

Chris Mazeika-Rimmer

Amy Fraser

Elaine Disley

Karen Walker

(End of Appointment 1 August 2022)

Su Simpson

(Appointed 1 August 2022)

Tricia Beesley

Lisa Rylands

(End of Appointment 1 February 2023)

Nicola Robinson

(Appointed 1 February 2023)

Greer McDonald

Sharon Weaver

Linda Pearson

Sarah Beale

Ann-Marie Steel

Nicola Barker

Cheryl Gregson

Tracey Johnson

**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 2022**

We have pleasure in presenting the report for the year ended 31 December 2022.

Structure, Governance & 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 & 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 2.

The Guide Association North West England is a volunteer led charity and although its 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, head of membership growth & engagement manager and the finance manager).

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. Staff salaries were evaluated during 2022 and increases were given to ensure that salaries are in line with similar roles within the charity sector as well as taking into consideration the cost-of-living situation.

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 as a result of the Covid pandemic they have been reviewed more regularly by the finance committee. Policies, systems and processes exist to mitigate risks as far as possible.

Trustees' Report **For The Year Ended 31 December 2022**

Objectives & 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 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 2022 we have developed a new strategy, 'Our Plan for 2022 & Beyond', to direct our work and achievements and we are now implementing this strategy.

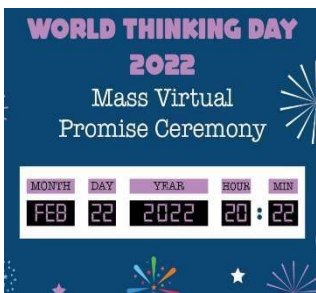
The trustees have referred to the information contained in the Charity Commission's general guidance on public benefit, when reviewing strategies and plans. The trustees believe that the activities carried out benefit the public by aiding the personal development and well-being of girls, young women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

Trustees' Report For The Year Ended 31 December 2022

Significant Activities & Events

Girlguiding North West England, like many other organisations and charities, has been impacted by Covid. Many of our planned events and activities had to be postponed, cancelled, or adapted to ensure that we could still deliver our objectives, although we have now started to return to some normality. We have also continued to use more virtual methods to hold events and communicate with members. During Covid our membership numbers declined, but the last two years has seen a steady increase.

Throughout the year our chief team managed to visit many of our counties, and members, within the region, and in January 2022 they were pleased to be able to visit members on the Isle of Man, a visit that had been postponed in January 2020 due to bad weather. Also in January, we held a very special memorial service to remember our guiding friends that we lost during Covid. We also held a Vice Presidents' afternoon tea, which is something that we had been unable to do for some time.



World Thinking Day Mass Promise

On World Thinking Day we celebrated the fact that we are part of a bigger movement 'The World Association of Girl Guides and Girl Scouts' (WAGGGS). World Thinking Day is a chance for us to connect with 10 million Girl Guides and Girl Scouts across the globe and it's also an opportunity to shout about the amazing things we do. The Girlguiding promise links us to other Girlguiding members across the world. To celebrate we held a mass promise event. It is difficult to calculate how many members participated, but we estimate it was around 2,000.

Dale Barracks Takeover Day

In May, we were pleased to work with the British Army and enable over 100 Guides and Rangers from across the region to visit Dale Barracks in Chester. Our members spent time participating in all sorts of leadership and team working activities and challenges.



Social Action

During this year we launched two social action projects.

Project one supports period poverty by collecting period products and distributing them to homeless women and shelters. We have collected 1,126 products over the year.

Project two supports 'Against Breast Cancer'. This charity collects unwanted or unloved bras to raise vital funds for pioneering breast cancer research, as well as giving them a new lease of life in developing countries, where they remain too expensive to produce locally. This venture keeps many families in developing countries out of poverty, whilst also providing employment for people in the UK. Throughout 2022 we collected a massive 9,422 bras!



Trustees' Report For The Year Ended 31 December 2022



GirlPower

Our Girl Power challenge was launched in March. This challenge was developed in partnership with Electricity North West, and has activities on electrical safety, energy efficiency, and more! The challenge is designed to spark curiosity about the world around us, explore ways in which electricity works in our everyday lives, and help us understand the importance of energy efficiency and how small changes can make a positive difference to the environment, whilst also saving money.

Clever Cogs

Our partnership with BAE Systems continues to grow, with the focus on encouraging members to take part in fun and exciting activities around engineering. This year we launched our On The Mend challenge pack, which is all about medical engineering.



Peer Education

This training offers a fantastic opportunity for young members, aged 14 to 25, to become Peer Educators who help and support Brownies, Guides and Rangers explore things they are interested in, including important topics such as mental wellbeing, building resilience and challenging gender stereotypes. Peer Educators help empower young members to make their own informed decisions about such subjects. Although we were unable to deliver training in 2022, we hope to kick start this project again very soon.



International

Following a break due to Covid, 2022 saw many members from across the region begin to plan some exciting international opportunities for 2023. Our region international team have been involved in planning, and selecting candidates for, the World Scout Jamboree in South Korea, a conservation trip to Madagascar, a cultural trip to Japan and a trip linking up with Girl Guides of Canada. Guides also have had the opportunity to attend, and take part in, a community action project in Romania. We can't wait to see our members embark on these trips in 2023.

Inspire

We were delighted to deliver a couple of super inspiring events for our Inspire 18-30 age group. One was in Manchester in September and the other took place in Liverpool, in December.



Trustees' Report For The Year Ended 31 December 2022

Sport England/Motivate Project

In January 2018 we began the delivery of the Motivate (sport through social action) three-year project, which was funded by Sport England. This project encouraged our members to participate in sport-related social action projects and was extended due to Covid. This year we distributed the remaining funds to our counties to deliver some amazing sporting events across the region. We will be continuing this project without the support of Sport England.



World Record Attempt

As part of the region 50th birthday celebration, back in 2021, we embarked on a challenge to set another world record. This time, for the largest online chain of people passing, and wearing, a self-adhesive badge! At the end of 2022 we were delighted to find out that we had actually achieved this, which means Girlguiding North West England now holds three world records.

Ramble Round The Region

During the summer months we held a Ramble Round the Region challenge. Many of our members took part and, among them, they covered a massive 47,600 miles in some amazing locations and with some interesting walking buddies.



Arts Award

We continued enabling girls to participate in the Arts Award scheme. This year we saw 87 girls gain their Discover Award.

UK Parliament Week

For the sixth year running we participated in UK Parliament Week. This is an annual event that encourages young people, from across the UK, to learn about Parliament, what it does and how to get involved.



Trustees' Report
For The Year Ended 31 December 2022



Thanks & Recognition

As well as our usual region awards, we also held an event at region HQ to say thank you to some of our members. We also held a special volunteer social media shout out during volunteer week.

Pride

It was great to be back at Manchester Pride again. All our members who took part had a fantastic time at the event!



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 required to continue to volunteer.

Virtual Units

In 2022 we also opened some region virtual units, to support girls and leader's who otherwise could not be able to be involved in Girlguiding. We are really excited to see how these develop during 2023.



Growth & Retention Support

We held a number of meetings, and trainings, to engage members and support counties with their membership growth and retention. We also held a growth conference to support members with their growth initiatives and continued to communicate with future members, who are on our waiting lists, to keep them excited about joining Girlguiding.

THE GUIDE ASSOCIATION
NORTH WEST ENGLAND

Trustees' Report
For The Year Ended 31 December 2022

Partnerships



BAE Systems

We are continuing to work with BAE Systems on Clever Cogs and launched the new challenge pack, 'On The Mend', all about medical engineering and inspiring women.

UK Parliament Week

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



The British Army

We worked with the British Army to deliver an Army Takeover day where members gained their Lead Stage 5 Skills Builder badge.

Ordnance Survey

We worked with Ordnance Survey on the Ramble Round the Region challenge.



Electricity North West

We worked with Electricity North West on the amazing 'Girl Power' challenge pack.

Future Partnerships

We are committed to finding exciting partnerships with companies and organisations who share the same values as ourselves. We have started to work with several other partners who will support our work. These collaborations will be progressed in 2023.

Financial review

The charity has net incoming resources this year of £46,237 (2021: £32,654 net outgoing resources), as shown in the statement of financial activities on page 17.

Funding sources

Most funding comes from members' subscriptions (£324,320 in 2022). Major expenditure is the staff salaries, programme of activity offered and adults' training.

Reserves policy

At 31 December 2022 the charity held reserves totalling £1,407,397. Of this, £2,084 were restricted balances held as per the detailed information on page 32. A further £74,575 are balances designated for specific purposes and

£645,380 relates to the net book value of fixed assets. The remaining £685,358 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 2022 levels would equate to approximately £486,000. Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2022, 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 that the additional free reserves held at 31 December 2022 will need to be used in 2023 to support the charity's work in light of the pandemic.

Trustees' Report
For The Year Ended 31 December 2022

Principal risks and uncertainties

We understand that due to Covid there continues 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 2023

Our plans for 2023 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

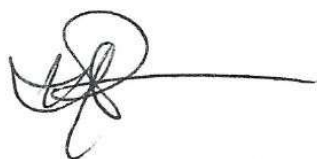
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 on 24 June 2023 and signed on its behalf by:

A handwritten signature in black ink, consisting of a stylized, cursive 'K' followed by a horizontal line extending to the right.

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 2022**

Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2022 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 2022, 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 2022**

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 2022**

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

Because of the field in which the client operates we identified that employment law, health and safety legislation, safeguarding and compliance with the Charities Act are the areas most likely to have a material impact on the financial statements.

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

3 October 2023

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 2022**

	Note	Unrestricted funds £	Restricted funds	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies		25,599	-	25,599	3,882
Other trading activities		130,330	-	130,330	91,770
Investments		2,132	-	2,132	1,261
Charitable activities		395,652	74,988	470,640	344,091
Other income		-	-	-	88,832
Total income	2	553,713	74,988	628,701	529,836
Expenditure on:					
Raising funds		96,161	-	96,161	49,894
Charitable activities		360,759	125,544	486,303	512,596
Total expenditure	3	456,920	125,544	582,464	562,490
Net (expenditure)/income before transfers		96,793	(50,556)	46,237	(32,654)
Transfers between funds		(4,411)	4,411	-	-
Net movement in funds		92,382	(46,145)	46,237	(32,654)
Reconciliation of funds					
Balance brought forward at 1 January	10	1,312,931	48,229	1,361,160	1,393,814
Balance carried forward at 31 December	10	1,405,313	2,084	1,407,397	1,361,160

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
BALANCE SHEET**

AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Intangible fixed assets	6		-		-
Tangible fixed assets	7		645,931		644,649
Current assets					
Stock on hand		58,585		61,169	
Prepayments and accrued income		64,775		7,480	
Cash at bank and in hand		760,444		687,064	
			883,804		755,713
Current liabilities					
Creditors and accruals	8	39,336		32,875	
Deposits received in advance	9	83,002		6,327	
			122,338		39,202
Net current assets			761,466		716,511
Net assets			1,407,397		1,361,160
The funds of the charity:					
Unrestricted funds	10				
- General:					
Building		615,404		630,797	
Other		715,334		643,710	
- Designated		74,575		38,424	
			1,405,313		1,312,931
Restricted funds			2,084		48,229
			1,407,397		1,361,160

The notes on pages 20 to 36 form part of these accounts
Approved and authorised for issue by the Trustees on 24 June 2023



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 2022**

	Note	£	2022 £	£	2021 £
Net cash flow from operating activities			95,406		(17,758)
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(24,158)		(3,566)	
Investment income		2,132		1,261	
Net cash flow from investing activities			(22,026)		(2,305)
Net increase/(decrease) in cash and cash equivalents			73,380		(20,063)
Cash and cash equivalents b/fwd			687,064		707,127
Cash and cash equivalents c/fwd			760,444		687,064

Notes to the statement of cash flows:

1 Reconciliation of Operating profit to net cash inflow from operating activities

	2022 £	2021 £
Net incoming/(Outgoing) resources	46,237	(32,654)
Investment income received	(2,132)	(1,261)
Depreciation and amortisation	22,773	22,464
Loss on sale of fixed assets	103	227
(Increase)/decrease in stock	2,584	736
(Increase)/decrease in debtors	(57,295)	258,337
Increase/(decrease) in creditors	83,136	(265,607)
	95,406	(17,758)

THE GUIDE ASSOCIATION NORTH WEST ENGLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022**

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 2022**

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 2022**

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 2022**

2 Incoming resources

2022	Unrestricted funds £	Restricted funds £	Total 2022 £
<i>Donations and legacies</i>			
Donations	25,599	-	25,599
	25,599	-	25,599
<i>Charitable activities</i>			
Members' subscriptions	324,320	-	324,320
Events	585	-	585
International Trips	2,936	-	2,936
Buchanan legacy	-	186	186
King George VI Fund	-	819	819
Electricity North West Partnership	25,240	-	25,240
Growth, retention and engagement	571	-	571
Arnold Clark Community Fund	2,000	-	2,000
County co-ordinator	-	48,899	48,899
Targeted financial support	40,000	-	40,000
Generation Green Fund	-	5,000	5,000
UYF DCMS new unit project	-	15,862	15,862
Community Match Funding	-	4,222	4,222
	395,652	74,988	470,640
<i>Trading activities</i>			
Goods and souvenirs	106,881	-	106,881
Room hire	23,449	-	23,449
	130,330	-	130,330
<i>Investment income</i>			
	2,132	-	2,132
Total incoming resources	553,713	74,988	628,701

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2 **Incoming resources (continued)**

2021	Unrestricted funds £	Restricted Funds £	Total 2021 £
Donations and legacies			
<i>Donations</i>	3,882	-	3,882
	3,882	-	3,882
Charitable activities			
<i>Members' subscriptions</i>	253,162	-	253,162
<i>Buchanan legacy</i>	184	-	184
<i>King George VI Fund</i>	802	-	802
<i>Income for events</i>	1,236	-	1,236
<i>Grants for Growth - Events and Resources</i>	723	-	723
<i>County co-ordinator</i>	-	34,800	34,800
<i>Sports partnership - Potentials Fund</i>	-	50,017	50,017
<i>Pears space to grow funding</i>	-	3,167	3,167
	256,107	87,984	344,091
Trading activities			
<i>Goods and souvenirs</i>	87,395	-	87,395
<i>Room hire</i>	4,375	-	4,375
	91,770	-	91,770
Investment income	1,261	-	1,261
Other incoming resources			
<i>Youth Covid Support fund grant</i>	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 2022

3 Resources expended

2022	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
<i>Expenditure on fundraising</i>			
Goods and souvenirs	90,325	-	90,325
Room hire	5,836	-	5,836
	96,161	-	96,161
<i>Charitable activities</i>			
<i>Direct costs:</i>			
Starting a New Unit Grant	-	2,044	2,044
Marshall Trust Fund	359	-	359
King George VI Fund	-	819	819
Buchanan Legacy	-	186	186
Subscriptions (Region)	348	-	348
Subscription Support Grant	1,643	-	1,643
Electricity North West Partnership	25,240	-	25,240
Sport England - Potentials Fund	-	41,242	41,242
Staff Contingency Fund	1,847	-	1,847
Generation Green Fund	-	5,000	5,000
Arnold Clark Community Fund	2,000	-	2,000
Community Match Funding	-	4,222	4,222
Membership systems	263	-	263
Partnership work	265	-	265
Growth, retention & engagement	17,318	-	17,318
Learning & development	5,726	-	5,726
Girl experience	2,822	-	2,822
International trips	4,507	-	4,507
	62,338	53,513	115,851
<i>Support costs:</i>			
Rates and water	4,286	-	4,286
Heat and light	4,737	-	4,737
Insurance	5,262	-	5,262
Telephone, postage, printing and stationery	10,206	224	10,430
Other premises costs	12,442	-	12,442
Salaries, national insurance and pensions	184,211	59,549	243,760
Miscellaneous expenses	11,830	8,680	20,510
IT costs	8,717	-	8,717
Publicity and marketing	-	528	528
Audit and Accountancy	9,000	-	9,000
Governance	14,325	-	14,325
Travel and meeting costs	10,682	3,000	13,682
Depreciation and Amortisation	22,723	50	22,773
	298,421	72,031	370,452
Total expenditure on charitable activities	360,759	125,544	486,303
Total resources expended	456,920	125,544	582,464

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Resources expended (continued)

2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Expenditure on fundraising			
<i>Goods and souvenirs</i>	49,894	-	49,894
	49,894	-	49,894
Charitable activities			
<i>Direct costs:</i>			
<i>Starting a New Unit Grant</i>	-	594	594
<i>Kick start</i>	-	7,596	7,596
<i>Marshall Trust Fund</i>	84	185	269
<i>Buchanan Legacy</i>	522	-	522
<i>Subscriptions (Region)</i>	173	-	173
<i>Subscription support work</i>	2,904	-	2,904
<i>Training and conferences</i>	2,629	-	2,629
<i>Sport England equipment costs</i>	-	7,527	7,527
<i>Space to Grow</i>	-	3,667	3,667
<i>Partnership work</i>	42	-	42
	6,354	19,569	25,923
<i>Support costs:</i>			
<i>Rates and water</i>	5,573	-	5,573
<i>Heat and light</i>	3,171	-	3,171
<i>Insurance</i>	3,402	-	3,402
<i>Telephone, postage, printing and stationery</i>	20,982	503	21,485
<i>Other premises costs</i>	76,825	-	76,825
<i>Salaries, national insurance and pensions</i>	243,891	64,396	308,287
<i>Miscellaneous expenses</i>	10,713	-	10,713
<i>IT costs</i>	7,819	-	7,819
<i>Publicity and marketing</i>	12,829	-	12,829
<i>Audit and Accountancy</i>	7,056	-	7,056
<i>Travel and meeting costs</i>	6,897	-	6,897
<i>Loss on disposal of fixed assets</i>	152	-	152
<i>Depreciation and Amortisation</i>	22,464	-	22,464
	421,774	64,899	486,673
<i>Total expenditure on charitable activities</i>	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 2022

3 Resources expended (continued)

The Trustees receive no remuneration or benefits. Expenses of £549 (2021: £3,033) were reimbursed to 10 (2021: 7) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2021: £nil) were reimbursed to no (2021: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

Net auditor's remuneration of £7,174 (2021: £7,056) comprised:

- £6,180 relating to audit services (2021: £5,910); and
- £994 relating to accountancy and other services (2021: £876)

4 Staff costs

	2022	2021
	£	£
Wages and salaries	213,215	265,454
Social security costs	13,600	18,655
Defined contribution pension costs	16,945	24,178
	<hr/>	<hr/>
	243,760	308,287
	<hr/>	<hr/>

The average number of employees during the year was 10 (2021: 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 Officer. The total employee benefits of the key management personnel were £107,782 (2021: £120,397).

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £nil (2021: £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 2022

6 Intangible fixed assets

	Website development £	Total £
Cost		
<i>At 1 January 2022</i>	13,254	13,254
Additions	-	-
	<hr/>	<hr/>
At 31 December 2022	13,254	13,254
	<hr/>	<hr/>
Amortisation		
<i>At 1 January 2022</i>	13,254	13,254
Charged during the year	-	-
	<hr/>	<hr/>
At 31 December 2022	13,254	13,254
	<hr/>	<hr/>
Net book value		
At 31 December 2022	-	-
	<hr/>	<hr/>
<i>At 31 December 2021</i>	-	-
	<hr/>	<hr/>

THE GUIDE ASSOCIATION
 NORTH WEST ENGLAND
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 31 DECEMBER 2022

7 Tangible fixed assets

	Long leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
Cost				
<i>At 1 January 2022</i>	767,370	80,197	33,901	881,468
Additions	5,370	4,731	14,057	24,158
Disposals	-	(1,404)	-	(1,404)
At 31 December 2022	772,740	83,524	47,958	904,222
Depreciation				
<i>At 1 January 2022</i>	136,573	69,816	30,430	236,819
Charged during the year	15,393	3,151	4,229	22,773
Disposals	-	(1,301)	-	(1,301)
At 31 December 2022	151,966	71,666	34,659	258,291
Net book value				
At 31 December 2022	620,774	11,858	13,299	645,931
<i>At 31 December 2021</i>	630,797	10,381	3,471	644,649

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Creditors and accruals

	2022	2021
	£	£
Trade creditors	17,475	10,915
Accrued expenses	9,194	10,617
Other creditors	4,730	5,287
Taxes and social security	7,937	6,056
	39,336	32,875

9 Deposits received in advance

	2022	2021
	£	£
At 1 January	6,327	291,216
Additions during the year	83,002	6,327
Amounts released to income	(6,327)	(291,216)
At 31 December	83,002	6,327

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 **Funds movement – current year**

	Balance at 1 January 2022 £	Add income this year £	Deduct expenditure this year £	Transfer between funds £	Balance at 31 December 2022 £
Unrestricted funds					
(a) General					
Building	630,797	-	(15,393)	-	615,404
Other	643,710	486,473	(410,438)	(4,411)	715,334
	1,274,507	486,473	(425,831)	(4,411)	1,330,738
(b) Designated					
Inspire bursary	-	-	-	2,798	2,798
Marshall Trust	1,958	-	(359)	-	1,599
Ranger and YL Bursary	-	-	-	2,798	2,798
Senior Section Bursary	5,596	-	-	(5,596)	-
Staff contingency	6,865	-	(1,847)	-	5,018
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Electricity North West Partnership	-	25,240	(25,240)	-	-
Arnold Clark Community Fund	-	2,000	(2,000)	-	-
Targeted Financial Support	-	40,000	-	-	40,000
Subscription support fund	18,706	-	(1,643)	-	17,063
	38,424	67,240	(31,089)	-	74,575
Restricted funds					
County Coordinator computers	-	601	(50)	-	551
County Coordinator Fund	-	48,298	(52,709)	4,411	-
Starting a new unit grant (SNUG)	3,545	-	(2,044)	-	1,501
Generation Green Fund	-	5,000	(5,000)	-	-
Community Match Funding	-	4,222	(4,222)	-	-
Buchanan Legacy	-	186	(186)	-	-
King George VI Fund	-	819	(819)	-	-
UYF DCMS new unit project	-	15,862	(15,862)	-	-
Sports Partnership fund	44,684	-	(44,652)	-	32
	48,229	74,988	(125,544)	4,411	2,084
Total funds	1,361,160	628,701	(582,464)	-	1,407,397

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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.

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.

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.

Targeted financial support

To support members and units in need of financial support for Membership Subscriptions.

Arnold Clark

Funding to support membership growth following the impact of Covid.

Inspire Bursary

Grant available to support Inspire 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.

Ranger & Young Leader Bursary

Grant available to support Rangers and Young Leaders 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.

Electricity North West Partnership

Funding to support and promote the Girl Power Challenge Pack initiative which aims to inspire the next generation of engineers and to spark interest in science and engineering.

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 **Funds (continued)**

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.

County Co-ordinator Funds and Computers

Counties (Cheshire Border, Cheshire Forest, Manchester, Sefton, Lancashire South, Greater Manchester West, Isle of Man, Lancashire East, Wirral, Cumbria South, Lancashire South East and Guys Farm) have funded staff administrators who are employed through the Region Office.

Sports Partnership Fund

Fund to increase the involvement of members aged 10-18 years old in sport-related social action. To increase participation in physical activity of both Girlguiding North West England members and the wider community, and to change perceptions of girls and young women regarding physical activity.

Generation Green

Funding to support training of volunteers to gain new outdoor skills and knowledge.

Community Match Funding

Programme funded by Pears Foundation and the Department for Culture, Media and Sport to support units affected by Covid to stay open.

Buchanan Legacy

To be used at the Region Chief Commissioner's discretion.

King George VI Fund

To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres.

UYF DCMS new unit project

Funding to support the opening of new uniformed youth groups for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England or areas eligible for the Youth Investment Fund currently underserved by youth services. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

**THE GUIDE ASSOCIATION
NORTH WEST ENGLAND**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 **Funds (continued)**

	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
Information Technology (IT)	-	-	-	-	-
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
Peer Education Funding	-	-	-	-	-
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 2022**

11 **Analysis of net assets between funds**

Reserves at 31 December 2022 are represented by:

	Fixed assets	Cash	Other working capital	2022 Total
	£	£	£	£
Restricted funds	551	1,533	-	2,084
Unrestricted funds	645,380	758,911	1,022	1,405,313
	645,931	760,444	1,022	1,407,397

Reserves at 31 December 2021 are represented by:

	Fixed assets	Cash	Other working capital	2021 Total
	£	£	£	£
<i>Restricted funds</i>	-	48,229	-	48,229
<i>Unrestricted funds</i>	644,649	638,836	29,447	1,312,931
	644,649	687,065	29,447	1,361,160
