



Girlguiding
North West England



2023 Trustees Report

Girlguiding North West England

TRUSTEES REPORT AND ACCOUNTS
THE GUIDE ASSOCIATION NORTH WEST ENGLAND
FOR THE YEAR ENDED 31 DECEMBER 2023
REGISTERED CHARITY NUMBER 521654



Girlguiding
North West England

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Charity Details

Charity Name The Guide Association North West England

Trading Name Girlguiding North West England

Trustees

Julie Walton (outgoing chair)	End of appointment 16 March 2024
Kathryn Qattan	End of appointment 16 March 2024
Emma Dixon	End of appointment 16 March 2024
Rona Rommel (chair)	
Jennifer Long	Appointed 1 January 2024
Audrey Suart	End of appointment 11 November 2023
Gillian Clarkson	Appointed 11 November 2023
Sarah Bennett	End of appointment 1 February 2023
Rose Bode	Appointed 1 February 2023
Chris Mazeika-Rimmer	End of appointment 31 July 2023
Amy Fraser	End of appointment 31 July 2023
Laura Keller	Appointed 1 September 2023
Elaine Disley	
Su Simpson	
Patricia Beesley	
Lisa Rylands	End of appointment 1 February 2023
Nicola Robinson	Appointed 1 February 2023
Greer McDonald	End of appointment 1 January 2024
Jennifer Anne Chapman-Brown	Appointed 1 January 2024
Sharon Weaver	
Linda Pearson	
Sarah Beale	
Ann-Marie Steel	
Nicola Barker	
Cheryl Gregson	End of appointment 9 October 2023
Sylvia Macaulay	Appointed 9 October 2023
Tracey Johnson	
Jaqueline Ramsden	

Executive Manager/Administrator Kelly Hunter

Headquarters Girlguiding North West England
Guiding Road, Preston PR2 5PD

Charity Number 521654

Statutory Auditor BK Plus Audit Limited, Sterling House, 501 Middleton Road
Chadderton, Oldham OL9 9LY

We have pleasure in presenting the report for the year ended 31 December 2023.

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 3.

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 12 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.

Girlguiding North West England has previously used the NJC (National Joint Council for Local Government Services) to align its salaries. Staff salaries were increased at the latter part of 2023 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

Trustees are responsible for managing the risk faced by the charity and treat risk management as a major priority. The trustees have examined the major strategic, business and operational risks, which the charity faces, which are detailed in a risk register. The finance committee reviews these regularly bringing any issues to the attention of the trustees who review them annually. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and Activities



Objects

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

Aims

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

Main Objectives

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

Strategies for Achieving Objectives

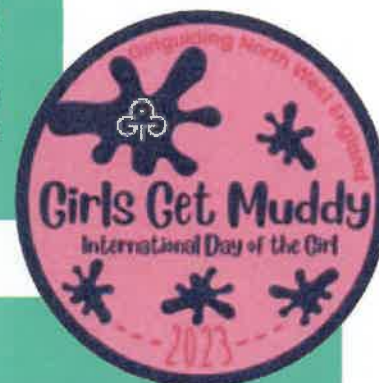
Following on from the implementation of the North West England strategy 'Our Goals 2022 & Beyond', the focus for 2023 has been prioritising and delivering the core objectives set out as part of this strategy: girl experience, flexible volunteers, inclusivity and becoming a sustainable organisation.

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.

Significant Activities & Events

This year has seen a return to normal levels of activity post-COVID. Members across the region have enjoyed being back together at unit meetings, camps and both local and international trips. They have taken part in sporting and activity days, awards presentations and there was even a trip to the Blue Peter garden!

Our membership has increased for volunteers and girls, and we have maintained some of the virtual benefits gained throughout the pandemic – with virtual units getting up and running for all sections, enabling access to girls across the region who cannot access guiding in the more traditional way.



Girls Get Muddy

To celebrate International Day of the Girl 2023, Girlguiding North West England, in partnership with The British Army North West, hosted over 950 members at Altcar Training Camp. Girls Get Muddy was an opportunity for all sections and leaders/parents to participate in a series of muddy activities, challenges, and crafts. You can see what they got up to [here](#).

This was a weekend to celebrate that girls really can do anything.

Pride

In August, 53 members from across the region, took place in the annual Pride parade in Manchester city centre, demonstrating that Girlguiding is for all women and girls and celebrating the power of love.





Women's World Cup

Across the region, hundreds of girls took part in county footballing events to celebrate the 2023 Women's World Cup. Some of them were joined by professional footballers and coaches.

International

The region's international opportunities (IntOps) saw groups of both girls and volunteers venture to all corners of the world. 63 girls and 17 leaders took part in trips to Canada, Japan, Madagascar, Romania and South Korea.

Our Inspire trip to Italy included 16 members and three leaders and Adventures in Lisbon saw 184 members (16 groups) and 2 leaders take over Lisbon city centre for a weekend of fun.

Recruitment for the regions 2024 trips took place following a fun and exciting IntOps weekend at Waddow Hall and planning is now underway for trips to the USA, Cambodia, World Association of Girl Guides and Girl Scouts (WAGGGS) interrailing, International Community Experience (ICE) for 50 girls and 14 leaders. In addition to that we have members travelling to New York, Peru and Norway.



Competitions and Challenge Packs

We have successfully continued to run and launched several new region challenge packs and competitions to engage our members.



It was a fantastic year for our Girl Power badge with 2754 girls completing the challenge pack. This takes the total to 10,759 since launch in 2022.



In March we launched two new challenge packs in partnership with RSPB. Brilliant Birds and Together with Nature have had members enjoying time outdoors, bird watching, and visiting local places of interest including local nature reserves across the region. 434 girls have achieved their Brilliant Birds badge and 735 have received their Together with Nature badge.



In October on International Disaster Recovery Day, we launched Ready Steady Help! This is a disaster resilience pack, focusing on disasters and emergencies, understanding risks around us, how we can be ready for them, how we respond when something happens, and how we recover as individuals and communities. 672 Girls have completed this challenge so far.



Throughout 2023 we have held several competitions to commemorate events of relevance, including the Kings Coronation and the Eurovision Song contest being held in Liverpool.



There were 1,177 entries to the Kings Coronation competition to design a crown or write a poem. The winners of the design a crown competition were Ayla of 1st Skelmersdale Rainbows and Isobel of 3rd Congleton Brownies. The winning poems were written by Olivia of 1st North Ashton Guides and Frankie of 1st Ormskirk Rangers.

69 Units (2,772 girls) from across the region recreated past Eurovision performances or created their own songs. There were some fantastic costumes and dances! Our region chief selected a winning entry from each section, which you can watch using the links below.

- Rainbows – 1st Reddish Rainbows
- Brownies – 1st Weatherall Brownies
- Guides – 1st Broughton in Furness Guides
- Rangers – 1st Ormskirk Rangers & 4th Ormskirk Guides



We ended the year with a competition to design the region's Christmas 2023 badge. 2250 Girls submitted an entry and we are proud of how the winning design demonstrates the inclusive community of Girlguiding. The winner of the competition was Orla, aged eight, from 3rd Heaton Chapel Brownies.

Growth and Engagement

Thanks and recognition

Without our amazing volunteers we would not be able to deliver all that we do across the region. This year we have estimated that our volunteers have given a massive 1,248,000 hours support during 2023. Therefore it is hugely important that we thank and recognise all the amazing work that our volunteers give, so as a region we have continued to focus on Thanks and Recognition of volunteers and young leaders.

We distributed 876 one-year volunteer and 501 three-year volunteer badges. There were nine Region Chief Commissioner awards, one Guiding Star award, one Region President's award, two Country/Region Thanks awards and 6 Girlguiding Good Service brooches presented to members.

In July 2023, 52 leaders, 19 young leaders and their unit teams from across the North West joined our assistant region chief commissioner for afternoon tea and flower arranging. Members were selected to attend by random ballot.

Many of our units rely on the support of younger members who volunteer at units (young leaders), without the help and support of these younger members, the units would be unable to deliver the amazing activities that they do week on week. In November, 19 young leaders came to the region headquarters in Preston for a sleepover, movie and pamper evening.

This proved to be a fantastic way to network with other young leaders from across the region, exploring what other opportunities there are for this age group within Girlguiding and coming together to celebrate the vital role that young leaders play in our organisation.



Virtual units

Over the course of 2023, our virtual unit offering has increased to 32 members across all sections. These virtual units are held once a week with leaders from across the region.

The 1st Cloud Guide unit is currently the biggest section making up 50% of the total number of virtual members.

Four Rainbows, four Brownies, 14 Guides and three Rangers take part in our virtual unit meetings.



Inspire

Inspire is the Girlguiding community for those aged 18-30. Opportunities range from international travel to working with local guiding units. It's a fantastic way to stay connected to the guiding community.

Our Inspire network of members continue to meet and network with one another. They have enjoyed a trip to Chester, taking part in wreath making and a Christmas meal.

The Duke of Edinburgh's Award

A total of 105 Duke of Edinburgh's (DofE) awards have been achieved in 2023:

50 Bronze awards
40 Silver awards
15 Gold awards

Our DofE team ran a Gold award residential in October, with 12 girls taking part over five days, and completing their Residential section.

Arts Award

Arts Award connects young people with the arts world – as the audience or visitor, behind the scenes, learning from creative professionals, or researching the work of artists and arts organisations. Girlguiding North West England has offered Arts Award to its members since 2016.

In 2023, four Bronze certificates and 50 Explore certificates were awarded.

Learning and Development

In 2023, we held 32 level 3 sessions of A Safe Space and nine sessions of level 4.

There have been 11 Leadership Development Programme module trainings, 10 Mentoring Leaders in Training sessions, and 256 external first aid verifications.

We held two autism awareness training days and a full trainer day for all trainers across the region.



Planning is underway to re-launch the regions Peer Educator offer, with two training weekends scheduled for the first quarter of 2024.

Peer educators are 14-25 year olds who help Brownies, Guides and Rangers explore important topics. As young people, peer educators use their own experience to bring important subjects to life. It works because girls are eager to listen to their peers who share similar life experiences. They are trained to deliver sessions on a number of topics in local Girlguiding units.

We held two Peer Educator information sessions in Q3, one for commissioners and one for young members.

Website

Girlguiding North West England launched its new region website in September 2023. This was a collaborative effort across the volunteer and staff teams. The focus for this project has been modernising the brand, clearer user journey for new parents and volunteers, and developing leader resources to support growth, retention, and development.



DCMS

Between October 2022 and March 2023, Girlguiding North West England worked with The Department for Culture, Media and Sport (DCMS) to create new spaces in areas of multiple deprivation 1-5. Throughout this time, we funded 6 new units, creating 72 new spaces for Guides and Rangers.

In April 2023, we began working with DCMS on a project looking at reducing waiting lists for Guides and Rangers, with a particular focus on areas of deprivation. This is a two year project, and to date we have funded 13 new units, creating 237 spaces for Guides and Rangers.



Partnerships

We continue to work with a wide variety of partners to enhance all that Girlguiding has to offer its members.



UK Parliament Week

We supported UK Parliament week, once again, with several units taking part in this year's Parliament Week.

The British Army

We worked with the British Army to deliver our Girls Get Muddy event in October for International Day of the Girl.



ARMY
BE THE BEST



RSPB

We have successfully launched two challenge packs in partnership with RSPB and are working with them across the region on various future events.

Electricity North West

We continue to work with Electricity North West on the amazing 'Girl Power' challenge pack.



Financial Review

The charity has net incoming resources this year of £877,952 (2022: £628,701 net outgoing resources), as shown in the statement of financial activities on page 21.

Funding sources

Most funding comes from members' subscriptions this year totalled £357,145 (£324,320 in 2022). Major expenditure is the staff salaries, programme of activity offered and adults' training.

Reserves policy

At 31 December 2023 the charity held reserves totalling £1,503,438 (2022: £1,559,362 as restated). Of this, £49,096 (2022: £2,084) were restricted balances held as per the detailed information on page 36. A further £28,915 (2022: £94,293) are balances designated for specific purposes and £793,957 (2022: £797,346 as restated) relates to the net book value of unrestricted fixed assets. The remaining £631,470 (2022: £665,639) is 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 38.

- **Free reserves**

Free reserves represent the 'working capital' of the Association available to support short and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income which becomes available to the charity and is expended at the trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated.

Financial Review

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 2023 levels would equate to approximately £521,000 (2022 £486,000). Free reserves are calculated as unrestricted funds less designated funds less tangible fixed assets. At 31 December 2023, free reserves were equivalent to 14 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 2023 will need to be used in 2024 to support the charity's work in light of the current economic outlook.

Principal risks and uncertainties

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. 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 the Covid pandemic. In addition, we now find ourselves in a challenging cost of living crisis.

Fundraising activities

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

Plans for 2024

In March 2024 we will see our current Region Chief Commissioner (who is also our chair of trustees) and her team end their terms of office and they will hand over to a new lead volunteer (chair) who will see us through the next five years. Our plans for 2024 are to deliver more exciting events and international opportunities for our members as well as increase our membership numbers. We'll be working on a new strategy to see us through the next few years with our members and new chair of trustees.

Statement of trustees' responsibilities for the year ended 31 December 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The Trustees' report was approved by the Board of Trustees.

Signature 

Signed by **Rona Rommel**

Date **15 June 2024**

THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 2023 and of its incoming resources and application of resources, 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 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 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.

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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, 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 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 the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is 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
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BK Plus

**Christopher Hession C.A. (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited**

15/06/2024.
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**Chartered Certified
Statutory Auditor**

Sterling House
501 Middleton Road
Chadderton
Oldham
Lancashire
OL9 9LY

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	4	1,904	-	1,904	25,599	-	25,599
Charitable activities	5	574,458	172,815	747,273	395,652	74,988	470,640
Other trading activities	6	122,625	-	122,625	130,330	-	130,330
Investments	7	6,149	-	6,149	2,132	-	2,132
Total income		705,136	172,815	877,951	553,713	74,988	628,701
Expenditure on:							
Other trading activities	8	119,448	-	119,448	96,161	-	96,161
Charitable activities	9	686,326	128,101	814,427	345,367	125,544	470,911
Total expenditure		805,774	128,101	933,875	441,528	125,544	567,072
Net income/(expenditure)		(100,638)	44,714	(55,924)	112,185	(50,556)	61,629
Transfers between funds		(2,298)	2,298	-	(4,411)	4,411	-
Net movement in funds	13	(102,936)	47,012	(55,924)	107,774	(46,145)	61,629
Reconciliation of funds:							
Fund balances at 1 January 2023							
As originally reported		1,405,313	2,084	1,407,397	1,312,931	48,229	1,361,160
Prior year adjustment		151,965	-	151,965	136,573	-	136,573
As restated		1,557,278	2,084	1,559,362	1,449,504	48,229	1,497,733
Fund balances at 31 December 2023		1,454,342	49,096	1,503,438	1,557,278	2,084	1,559,362

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	18		12,728		-
Tangible assets	19		794,307		797,897
			<u>807,035</u>		<u>797,897</u>
Current assets					
Stocks	20	36,706		58,585	
Debtors	21	88,986		64,774	
Cash at bank and in hand		759,307		760,444	
			<u>884,999</u>		<u>883,803</u>
Creditors: amounts falling due within one year	22	(188,596)		(122,338)	
Net current assets			<u>696,403</u>		<u>761,465</u>
Total assets less current liabilities			<u>1,503,438</u>		<u>1,559,362</u>
Net assets excluding pension liability			<u>1,503,438</u>		<u>1,559,362</u>
The funds of the charity					
Restricted income funds	25		49,096		2,084
Unrestricted funds			1,454,342		1,557,278
			<u>1,503,438</u>		<u>1,559,362</u>

The financial statements were approved by the trustees on 15 June 2024



Rona Rommel



Jenny Long

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	29		13,662		95,406
Investing activities					
Purchase of intangible assets		(15,120)		-	
Purchase of tangible fixed assets		(5,828)		(24,158)	
Investment income received		6,149		2,132	
Net cash used in investing activities			(14,799)		(22,026)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(1,137)		73,380
Cash and cash equivalents at beginning of year			760,444		687,064
Cash and cash equivalents at end of year			<u>759,307</u>		<u>760,444</u>

THE GUIDE ASSOCIATION NORTH WEST ENGLAND GIRLGUIDING NORTH WEST NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The costs of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

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.

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.

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.

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.

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	33.33% straight line
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**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Office and kitchen equipment	25% on written down value
Computer equipment	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

No depreciation has been recognised in respect of leasehold as in the opinion of the Trustees the cost is its residual value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 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.

1.13 Retirement benefits

2 Change in accounting policy

The fixed asset policy has been updated to include consideration of an assets residual value at the end of its economic life. This resulted in an adjustment to the value of the leasehold recognised in the accounts for the current and prior years. The leasehold depreciation charged totalling £151,966, accumulated over 10 years was reversed to reflect the leasehold to be held at cost, with the impact being an increase to general reserves held.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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.

Critical judgements

Depreciation

Estimating the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

4 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations	1,904	25,599

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

5 Income from charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
Members' subscriptions	357,145	-	-	-	-	357,145
Events	-	16,257	7,632	-	-	23,889
International trips	-	37,941	113,122	-	-	151,063
Grant funding	40,000	-	47,100	1,319	-	88,419
Other funding income	57,620	-	240	-	68,897	126,757
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>
Analysis by fund						
Unrestricted funds - general	359,798	54,198	160,462	-	-	574,458
Restricted funds	94,967	-	7,632	1,319	68,897	172,815
	<u>454,765</u>	<u>54,198</u>	<u>168,094</u>	<u>1,319</u>	<u>68,897</u>	<u>747,273</u>
Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
Members' subscriptions	324,320	-	-	-	-	324,320
Events	-	3,521	-	-	-	3,521
Other funding income	95,121	-	571	6,005	41,102	142,799
	<u>419,441</u>	<u>3,521</u>	<u>571</u>	<u>6,005</u>	<u>41,102</u>	<u>470,640</u>
Analysis by fund						
Unrestricted funds - general	366,320	3,521	571	-	25,240	395,652
Restricted funds	53,121	-	-	6,005	15,862	74,988
	<u>419,441</u>	<u>3,521</u>	<u>571</u>	<u>6,005</u>	<u>41,102</u>	<u>470,640</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room hire	18,033	23,449
Goods and souvenirs	104,592	106,881
Other trading activities	122,625	130,330
	<u>122,625</u>	<u>130,330</u>

7 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	6,149	2,132
	<u>6,149</u>	<u>2,132</u>

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading costs		
Goods and souvenirs	100,331	90,325
Room hire	3,842	5,836
Staff costs	15,275	-
	<u>119,448</u>	<u>96,161</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 Expenditure on charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Staff costs	53,474	-	-	-	42,894	96,368
Depreciation and impairment	200	-	-	-	-	200
Operation costs	1,052	18,979	9,359	45,632	-	75,022
Events	-	5,417	39,527	181	-	45,125
Trips	-	69,429	132,091	-	-	201,520
Training	-	-	-	5,701	-	5,701
Starting a New Unit	-	-	-	-	3,265	3,265
UYF DCMS new unit	-	-	-	-	7,940	7,940
UYF DCMS waiting list	-	-	-	-	11,006	11,006
Travel and meeting costs	-	469	1,368	1,787	-	3,624
Uniforms	-	-	-	452	-	452
Electricity North West Partnership	-	-	-	-	556	556
	<u>54,726</u>	<u>94,294</u>	<u>182,345</u>	<u>53,753</u>	<u>65,661</u>	<u>450,779</u>
Grant funding of activities (see note 11)	833	-	27,752	-	-	28,585
Share of support and governance costs (see note 12)						
Support	11,212	78,562	156,539	50,643	12,173	309,129
Governance	15,506	-	10,428	-	-	25,934
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>
Analysis by fund						
Unrestricted funds - general	27,607	172,856	370,613	103,077	12,173	686,326
Restricted funds	54,670	-	6,451	1,319	65,661	128,101
	<u>82,277</u>	<u>172,856</u>	<u>377,064</u>	<u>104,396</u>	<u>77,834</u>	<u>814,427</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

9 Expenditure on charitable activities (Continued)

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Staff costs	-	-	-	59,549	-	59,549
Depreciation and impairment	50	-	-	-	-	50
Operation costs	2,459	-	19,318	-	4,487	26,264
Events	-	2,822	-	-	-	2,822
Trips	-	-	4,507	-	-	4,507
Training	-	-	-	11,731	-	11,731
Starting a New Unit	-	-	-	-	2,044	2,044
Uniforms	-	-	359	-	-	359
Sport England	-	-	-	-	41,242	41,242
Electricity North West Partnership	-	-	-	-	25,240	25,240
	<u>2,509</u>	<u>2,822</u>	<u>24,184</u>	<u>71,280</u>	<u>73,013</u>	<u>173,808</u>
Grant funding of activities (see note 11)	1,643	-	-	-	-	1,643
Share of support and governance costs (see note 12)						
Support	259,703	-	-	12,432	-	272,135
Governance	23,325	-	-	-	-	23,325
	<u>287,180</u>	<u>2,822</u>	<u>24,184</u>	<u>83,712</u>	<u>73,013</u>	<u>470,911</u>
Analysis by fund						
Unrestricted funds - general	287,130	2,822	24,184	5,726	25,505	345,367
Restricted funds	50	-	-	77,986	47,508	125,544
	<u>287,180</u>	<u>2,822</u>	<u>24,184</u>	<u>83,712</u>	<u>73,013</u>	<u>470,911</u>

10 Description of charitable activities

Operational support

Our team of county coordinators support counties with their delivery of events and training

Girl Experience

Providing amazing opportunities to young members of Girlguiding North West England through events and trips

Growth, Retention & Engagement

Supporting the development of membership growth, retention and engagement through the provision of events, communications and media coverage.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

10 Description of charitable activities (Continued)

Learning & Development

Adult members support and training activities (face to face and via the learning platform) to enable members to develop skills and to carry out their roles, this includes trainings (including mandatory trainings such as 1st Response and A Safe Space) as well as support for trainers and commissioners.

Projects

Working in partnership with organisations to provide challenge packs and competitions to engage our members.

11 Grants payable

	Operational support	Growth, Retention & Engagement	Total	Operational support
	2023	2023	2023	2022
	£	£	£	£
Grants to individuals	833	27,752	28,585	1,643

Grants are provided to individual members towards the provision of uniform, funding for international trips, and to contribute towards training or travelling costs for regional events.

12 Support costs allocated to activities

	2023 £	2022 £
Staff costs	217,957	184,211
Depreciation	11,610	7,331
Rates and water	5,708	4,286
Heat and light	8,560	4,737
Insurance	5,239	5,262
Telephone, postage, printing and stationery	11,510	10,429
Other premises costs	13,973	12,442
Miscellaneous expenses	1,258	11,830
IT costs	20,966	8,717
Travel and meeting costs	8,786	13,682
Publicity and marketing	-	528
Training	3,562	8,680
Governance costs	25,934	23,325
	<u>335,063</u>	<u>295,460</u>
Analysed between:		
Operational support	26,718	283,028
Girl Experience	78,562	-
Growth, Retention & Engagement	166,967	-
Learning & Development	50,643	12,432
Projects	12,173	-
	<u>335,063</u>	<u>295,460</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

12 Support costs allocated to activities (Continued)

	2023	2022
	£	£
Governance costs comprise:		
Audit fees	9,900	9,000
Governance costs	16,034	14,325
	25,934	23,325
	25,934	23,325

Support costs are allocated on the following basis: staff salaries on estimate of time spent; all other costs on basis of use of resources.

13 Net movement in funds 2023 2022

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,900	9,000
Depreciation of owned tangible fixed assets	9,418	7,380
Amortisation of intangible assets	2,392	-
	2,392	-
<i>Amortisation of intangibles: Total SOFA charge differs from BS notes by:</i>	2,392	-
<i>Depreciation of tangibles: Total SOFA charge differs from BS notes by:</i>	(2,392)	(1)

14 Auditor's remuneration

	2023	2022
	£	£
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	9,900	9,000
	9,900	9,000

15 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £5,345 (2022: £549) were reimbursed to 15 (2022: 10) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2022: £nil) were reimbursed to no (2022: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

16 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
total staff	13	10
	13	10

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

16 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	291,978	213,215
Social security costs	15,324	13,600
Other pension costs	22,298	16,945
	<u>329,600</u>	<u>243,760</u>
	<u><u>329,600</u></u>	<u><u>243,760</u></u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The key management personnel of the charity comprise the Executive Manager, the Head of Membership Growth and Development and the Finance Manager. The total employee benefits of the key management personnel were £133,654 (2022: £107,782).

17 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

18 Intangible fixed assets

	Website development £
Cost	
At 1 January 2023	13,254
Additions - internally developed	15,120
	<u>28,374</u>
At 31 December 2023	<u>28,374</u>
Amortisation and impairment	
At 1 January 2023	13,254
Amortisation charged for the year	2,392
	<u>15,646</u>
At 31 December 2023	<u>15,646</u>
Carrying amount	
At 31 December 2023	<u>12,728</u>
	<u><u>12,728</u></u>
At 31 December 2022	<u><u>-</u></u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

19 Tangible fixed assets	Leasehold land and buildings	Office and kitchen equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	772,740	83,524	47,958	904,222
Additions	-	3,402	2,426	5,828
At 31 December 2023	<u>772,740</u>	<u>86,926</u>	<u>50,384</u>	<u>910,050</u>
Depreciation and impairment				
At 1 January 2023	-	71,666	34,659	106,325
Depreciation charged in the year	-	3,341	6,077	9,418
At 31 December 2023	<u>-</u>	<u>75,007</u>	<u>40,736</u>	<u>115,743</u>
Carrying amount				
At 31 December 2023	<u>772,740</u>	<u>11,919</u>	<u>9,648</u>	<u>794,307</u>
At 31 December 2022	<u>772,740</u>	<u>11,858</u>	<u>13,299</u>	<u>797,897</u>
20 Stocks			2023	2022
			£	£
Goods for resale			36,706	58,585
21 Debtors			2023	2022
Amounts falling due within one year:			£	£
Trade debtors			29,517	-
Prepayments and accrued income			59,469	64,774
			<u>88,986</u>	<u>64,774</u>
22 Creditors: amounts falling due within one year			2023	2022
	Notes		£	£
Other taxation and social security			8,948	7,937
Deferred income	23		132,791	83,002
Trade creditors			26,107	17,475
Other creditors			6,659	4,730
Accruals			14,091	9,194
			<u>188,596</u>	<u>122,338</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

23 Deferred income

	2023	2022
	£	£
Other deferred income	132,791	83,002
	<u>132,791</u>	<u>83,002</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	132,791	83,002
	<u>132,791</u>	<u>83,002</u>
Movements in the year:		
Deferred income at 1 January 2023	83,002	6,327
Released from previous periods	(83,002)	(6,327)
Resources deferred in the year	132,791	83,002
	<u>132,791</u>	<u>83,002</u>
Deferred income at 31 December 2023	132,791	83,002
	<u>132,791</u>	<u>83,002</u>

Other deferred income relates to monies received in advance for international trips yet to be provided.

24 Retirement benefit schemes

	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	22,298	16,945
	<u>22,298</u>	<u>16,945</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
County Coordinator computers	551	-	(201)	-	350
County Coordinator Fund	-	51,339	(53,637)	2,298	-
Starting a new unit grant (SNUG)	1,501	-	(1,501)	-	-
Buchanan Legacy	-	243	(243)	-	-
King George VI Fund	-	1,075	(1,075)	-	-
UYF DCMS new unit project	-	17,637	(17,637)	-	-
Sports Partnership fund	32	-	(32)	-	-
Cost of living fund	-	40,000	(833)	-	39,167
Royal Lancashire show	-	7,632	(6,451)	-	1,181
Children in Need fund	-	3,629	-	-	3,629
UYF DCMS waiting list project	-	47,848	(44,788)	-	3,060
Electricity North West Partnership	-	2,412	(880)	-	1,532
Sealife Partnership	-	1,000	(823)	-	177
	<u>2,084</u>	<u>172,815</u>	<u>(128,101)</u>	<u>2,298</u>	<u>49,096</u>

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
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
	<u>48,229</u>	<u>74,988</u>	<u>(125,544)</u>	<u>4,411</u>	<u>2,084</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

25 Restricted funds

(Continued)

Starting a New Unit Grant

The Starting a New Unit Grant (SNUG) 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

Funding from Girlguiding HQ for the region chief commissioner to use towards region events or activities.

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.

Royal Lancashire show

These funds are managed regionally to enable the organisation and delivery of the 'Childrens Village' area at the Royal Lancashire show. This is coordinated each year by Girlguiding North West England volunteers.

UYF DCMS waiting list project fund

Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. 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.

Children in Need

Children in Need funding for 2022 was awarded to support members in 2023, The criteria in regard to this fund was rather general, but preferably to support positive stories. As a result, these funds were designated to fund transport grants, but can be redesignated into the general grant fund at any point.

Cost of Living Fund

A fund to support our members with any cost of living issue associated with being a member of Girlguiding North West England, this could cover membership fees, subscription costs, event/activity costs, meeting room rent or anything else to support members to join or remain part of the charity.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

25 Restricted funds

(Continued)

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,599	-	(242)	-	1,357
Ranger and YL Bursary	2,798	-	-	-	2,798
Staff contingency	5,018	-	(5,018)	-	-
Targeted Financial Support	40,000	-	(40,000)	-	-
Residential & outdoor bursary fund	5,299	-	-	-	5,299
Subscription support fund	17,063	-	(400)	-	16,663
General funds	1,482,703	705,136	(760,114)	(2,298)	1,425,427
	<u>1,557,278</u>	<u>705,136</u>	<u>(805,774)</u>	<u>(2,298)</u>	<u>1,454,342</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
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	38,424	-	(1,643)	-	36,781
General funds	1,391,362	486,473	(410,439)	(4,411)	1,462,985
	<u>1,449,504</u>	<u>553,713</u>	<u>(441,528)</u>	<u>(4,411)</u>	<u>1,557,278</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

26 Unrestricted funds

(Continued)

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 that 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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

27 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Intangible fixed assets	12,728	-	12,728
Tangible assets	793,957	350	794,307
Current assets/(liabilities)	647,657	48,746	696,403
	<u>1,454,342</u>	<u>49,096</u>	<u>1,503,438</u>
	<u>1,454,342</u>	<u>49,096</u>	<u>1,503,438</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	797,346	551	797,897
Current assets/(liabilities)	759,932	1,533	761,465
	<u>1,557,278</u>	<u>2,084</u>	<u>1,559,362</u>
	<u>1,557,278</u>	<u>2,084</u>	<u>1,559,362</u>

28 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

29 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(55,924)	61,629
Adjustments for:		
Investment income recognised in statement of financial activities	(6,149)	(2,132)
(Gain)/loss on disposal of tangible fixed assets	-	103
Depreciation and impairment of tangible fixed assets	11,810	7,380
Movements in working capital:		
Decrease in stocks	21,879	2,584
(Increase) in debtors	(24,212)	(57,294)
Increase in creditors	16,469	6,461
Increase in deferred income	49,789	76,675
Cash generated from operations	<u>13,662</u>	<u>95,406</u>
	<u>13,662</u>	<u>95,406</u>

30 Analysis of changes in net funds

The charity had no material debt during the year.