



Girlguiding
North West England



2024 Trustees Report

Girlguiding North West England

TRUSTEES REPORT AND ACCOUNTS
THE GUIDE ASSOCIATION NORTH WEST ENGLAND
FOR THE YEAR ENDED 31 DECEMBER 2024
REGISTERED CHARITY NUMBER 521654

Contents

<u>Trustee's Report</u>	1 – 16
<u>Financial Overview and Governance</u>	17 – 18
<u>Trustees Responsibilities</u>	19
<u>Independent Auditor's Report</u>	20 – 22
<u>Statement of Financial Activities</u>	23 – 24
<u>Balance Sheet</u>	25
<u>Statement of Cashflows</u>	26
<u>Notes to the Financial Statements</u>	27–45

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 Jan 2024 – End of appointment 2 May 2025
Tracey Johnson	
Jennifer Anne Chapman-Brown	Appointed 1 January 2024
Nicola Robinson	
Laura Pye	Appointed 19 August 2024
Geoff Abram	Appointed 12 August 2024
Anamika Paul	Appointed 11 August 2024
Shree Patel	Appointed 1 August 2024
Emily Porter	Appointed 1 August 2024
Sally Tolley	Appointed 1 June 2024
Gillian Clarkson	End of appointment 1 July 2024
Rose Bode	End of appointment 1 July 2024
Laura Keller	End of appointment 1 July 2024
Elaine Disley	End of appointment 1 July 2024
Su Simpson	End of appointment 1 July 2024
Patricia Beesley	End of appointment 1 July 2024
Greer McDonald	End of appointment 1 January 2024
Sharon Weaver	End of appointment 1 July 2024
Linda Pearson	End of appointment 1 July 2024
Sarah Beale	End of appointment 1 July 2024
Ann-Marie Steel	End of appointment 1 July 2024
Nicola Barker	End of appointment 1 July 2024
Jacqueline Ramsden	End of appointment 1 July 2024

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

Annual Report for the Year Ended 31 December 2024

Girlguiding North West England

Governing Document

The charity operates under the Girl Guides Association Royal Charter of 1922, adhering to the guidelines and policies established by the Girl Guides Association. In 2024, the charity undertook significant governance reforms to align with best practices and the Charity Governance Code. This included transitioning to a smaller, more diverse board of trustees, bringing together individuals with a complementary mix of skills and expertise to better support the charity's work.

Management of Affairs

The charity is governed and regulated by a Board of Trustees, led by the Region Chief Commissioner, who serves as Chair. The Board comprises two County Commissioner representatives, the Region Chair of Finance, four member representatives, and three external non-member trustees.

Trustees are appointed in accordance with the policies of the Guide Association. Selections are based on a skills analysis conducted by the Chief Commissioner and the Executive Manager to ensure the board has the expertise required to govern effectively.

Recruitment, Appointment, Induction & Training of Trustees

New trustees undergo a comprehensive induction process, supported by both formal and informal training tailored to their specific needs. This year, several trustees concluded their terms as part of the governance restructuring.

Girlguiding North West England (GGNWE) is one of nine countries/regions within the Girl Guides Association. In addition to the Isle of Man (a Crown Dependency), the region assumed responsibility for operations in the British Overseas Territories (GGBOTs) during the year. The charity continues to operate in accordance with policies established by the wider Guide Association. A full list of officers who served during the year can be found on page 1.

Staff Management

While Girlguiding North West England is a volunteer-led charity, day-to-day operations are managed by a professional staff team of 14 employees. This includes county coordinators, three of whom are funded by individual counties but remain employed at the regional level. The trustees have identified two key management roles within the charity: the Executive Manager and the Head of Operations, both of which are essential to ensuring the effective functioning of the region.

Risk Management

The Board of Trustees maintains a proactive approach to risk management, with key risks documented in a comprehensive risk register. Each area of work is responsible for assessing and managing its own risks, overseen by a Risk Committee. The risk register is reviewed regularly by relevant boards and annually by the trustees to ensure risks are mitigated effectively through established policies, systems, and processes.

Staff Salaries & Benefits

The charity does not currently adhere to a set salary scale but has previously used the National Joint Council (NJC) Salary Scale as a benchmark for determining salaries. An annual cost-of-living adjustment has not been approved for 2024 but will be reviewed in early 2025 to ensure staff remuneration remains competitive and fair.

Conclusion

2024 has been a year of significant governance changes and continued growth for Girlguiding North West England. Despite these transitions, the charity has remained steadfast in its commitment to supporting the guiding community and enhancing governance structures. Trustees and staff continue to work collaboratively to uphold the charity's mission, and we look forward to further progress and success in the coming year. There is additional work to take place in 2025 in establishing strategic boards to help support trustees.

Objects

To advance the objects of the Girl Guides Association, focusing on the growth, empowerment, and development of girls and young women.

Aims

Girlguiding North West England is dedicated to empowering girls and young women to reach their full potential by providing support, guidance, and recognition to its valued leaders.

Main Objectives

The primary objectives of Girlguiding North West England are to:

- Train and support adult leaders in delivering the organisation's aims.
- Facilitate activities for both adults and girls at the local level through the provision of grants for uniforms and international trips, opportunities for networking, and large-scale training and events.

Strategies for Achieving Objectives

Building on the Guide Association Strategy

<https://www.girlguiding.org.uk/about-us/girlguidings-strategy/> – the focus has been the delivery of core strategic priorities:

- **Enhancing the Girl Experience:** Providing meaningful, enriching opportunities for girls and young women.
- **Rewarding and Flexible Volunteering:** Creating adaptable roles to attract and retain volunteers.
- **Inclusive and Impactful:** Ensuring all activities and opportunities are accessible to everyone.
- **Achieving Sustainability and Efficiency:** Establishing a sustainable organisation for the future.

The revised governance structure has facilitated the establishment of an operations board and specialised subgroups focussing on the priorities above, fostering greater collaboration between volunteers and staff. This ensures the effective planning and cohesive implementation of the charity's operational objectives.

The trustees have reviewed and implemented strategies in line with the Charity Commission's guidance on public benefit. They believe the charity's activities positively impact the public by fostering personal development, well-being, and leadership skills in girls, young women, and adults, thereby advancing the aims of the association.

Region activity 2024

Flexible and Rewarding Volunteering

YOUNGMINDS

Young Minds Training

A strategic priority for 2024 has been supporting leaders to feel more confident in speaking to children and young people about their mental health. We partnered with YoungMinds to deliver a webinar called “**Understanding children and young people’s mental health**” which provided a one-hour introduction to understanding children and young people’s mental health and exploring the importance of relationships in developing protective factors that promote positive mental health.

- Between September – December 2024, we made **1600** places available, took **687** bookings across **four** webinars (bookings open to out of region) – 43% places filled.
- Of the Sept-Nov sessions, 10% of GGNWE units had at least one leader or leader in training book a place.

A Safe Space

A safe space training ensures our leaders understand their safeguarding responsibilities and measures needed to keep members safe.

A SAFE SPACE TRAINING

Ensuring girls have a safe space to have fun, learn and grow



A safe space level 3

- 10 sessions delivered by four trainers
- 179 members trained and 41 no shows (81% attendance rate)
- 220 places on offer

A safe space level 4

- 10 sessions delivered
- Four trainers involved
- 204 members trained with 16 no shows (93% attendance rate)
- 220 places on offer



Learning Development Programme

The learning development programme ensures volunteers are trained to a standard to effectively have responsibility to run a unit.

- Sessions delivered – 29
- Celebrate every member – 6
- Doing Our Best – 4
- Effective Communication – 7
- Managing Unit Accounts – 5
- Risky Business – 7
- Total number of members trained – 582
- Total number of no shows – 187
- Total number of places on offer – 769
- 76% attendance rate

Peer Education

Peer Educators are 14–25 year olds who help Brownies, Guides, and Rangers explore important topics by using their own experience to bring the subjects to life. Peer Education works because girls are eager to listen to peers who share similar life experiences.

2024 has seen a re-vamp of the Peer Education offer across Girlguiding North West England. This included:

- Three training weekends across the region, introducing three topics to the region (Breaking Free, Think Resilient, Safe the World)
- 26 Peer Educators in the region (increase from two at end of 2023 - see page 2)
- Peer Educators in GGNWE have recorded delivering 19 sessions in 2024
- 390 young members have had a Peer Education activity recorded

1st Response

1st Response is Girlguiding's own first aid course. It covers everything members need to know to provide first aid in emergencies – in or outside of your unit meeting place. It was created specifically for members of Girlguiding and The Scout Association.

- 225 external first aid certificates verified and added to GO (not including those backdated to 2023)
- 410 first response courses added to GO



We help all girls
know they can
do anything


Girlguiding
North West England

girlguidingnwe.org



Young Leader Development Programme

In June 2024, the new Young Leader Development Programme was launched. The young leader development programme (YLDP) is the main offer for young leaders, designed for and by young leaders. The programme is designed to equip young leaders with key leadership skills throughout their time in the role in a fun and flexible way. Our trainer team have worked hard to put together content and in the last two quarters of 2024 we have delivered:

- **Two** YLDP training days
- **Four** modules covered across the two days
- Provided access to **69** places available with **52** members trained

Trainer Qualification (TQ)

The trainer development programme (TDP) helps members learn how to pass on their skills and knowledge to other members as trainers. It's flexible and practically assessed.

- Three trainers trained to deliver RSPB (Royal Society for the Protection of Birds): Running Outdoor Nature sessions
- 41 trainers have completed the new annual reflection survey (replacing the three yearly renewal)
- Nine prospective trainers finished their TQ and became trainers this year

Property Conference

In November 2024 we held a Property Conference to support those across the region with responsibility for Girlguiding property. The day covered Health and Safety, insurance, legalities and sustainability.

56 members were booked on to the day and the feedback was overwhelmingly positive, with members finding the content valuable and supportive.

Property Conference

Topics include:

- ✓ Health and Safety
- ✓ Insurance
- ✓ Legal
- ✓ Sustainability

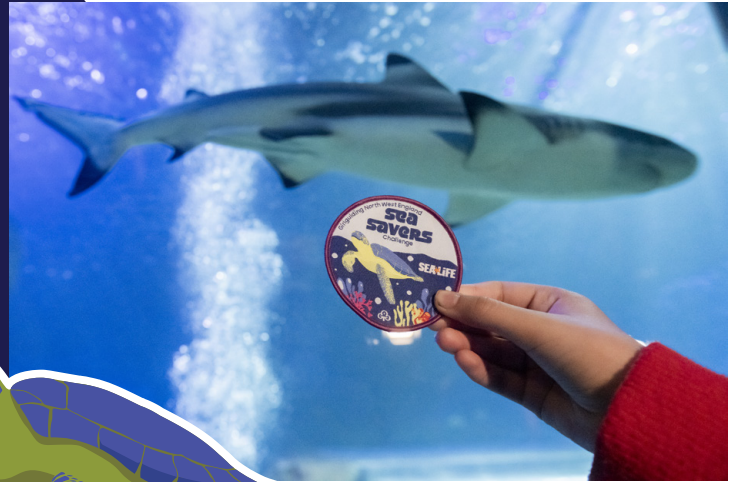


Unrivalled Girl Led Experience

It has been another busy year, providing excellent opportunities to girls across the region to enhance their Girlguiding experiences.

Challenge Badges

In April we launched a marine conservation challenge pack in partnership with SeaLife Blackpool. We know that conservation is important to our young members and this challenge pack is an opportunity for them to understand and learn about marine life, conservation and our role within this. **Sea Savers** is for all sections and **4,726** have taken part in 2024.



In May 2024, we rolled out a collaboration with Royal National Lifeboat Institution (RNLI) with a water safety challenge pack, **Mayday Mayday!**

This also provided an opportunity for three units (one Rainbow and two Brownie units) to take part in an evening hosted by RNLI at Salford Quays as part of their 200th Anniversary. So far **796** members have taken part in this challenge pack since its launch.



Our final challenge pack of 2024 was **Legacy Explorers**. This is a challenge looking at the heritage of Girlguiding North West England and was produced in partnership with Historic England. In its first week, **1000** badges were given away as part of an investment by Historic England.



Events

Adventures by the Sea

To celebrate International Day of the Girl 2024, we hosted Adventure By The Sea in Southport. This was a day to showcase that girls can do anything and provide an opportunity for young members across all sections to try new activities. Over the course of this one day takeover of Southport, members took part in archaeology, dancing, circus skills, football with Everton in the Community, tent building with Go Outdoors, silent disco and a range of other sports and crafts.

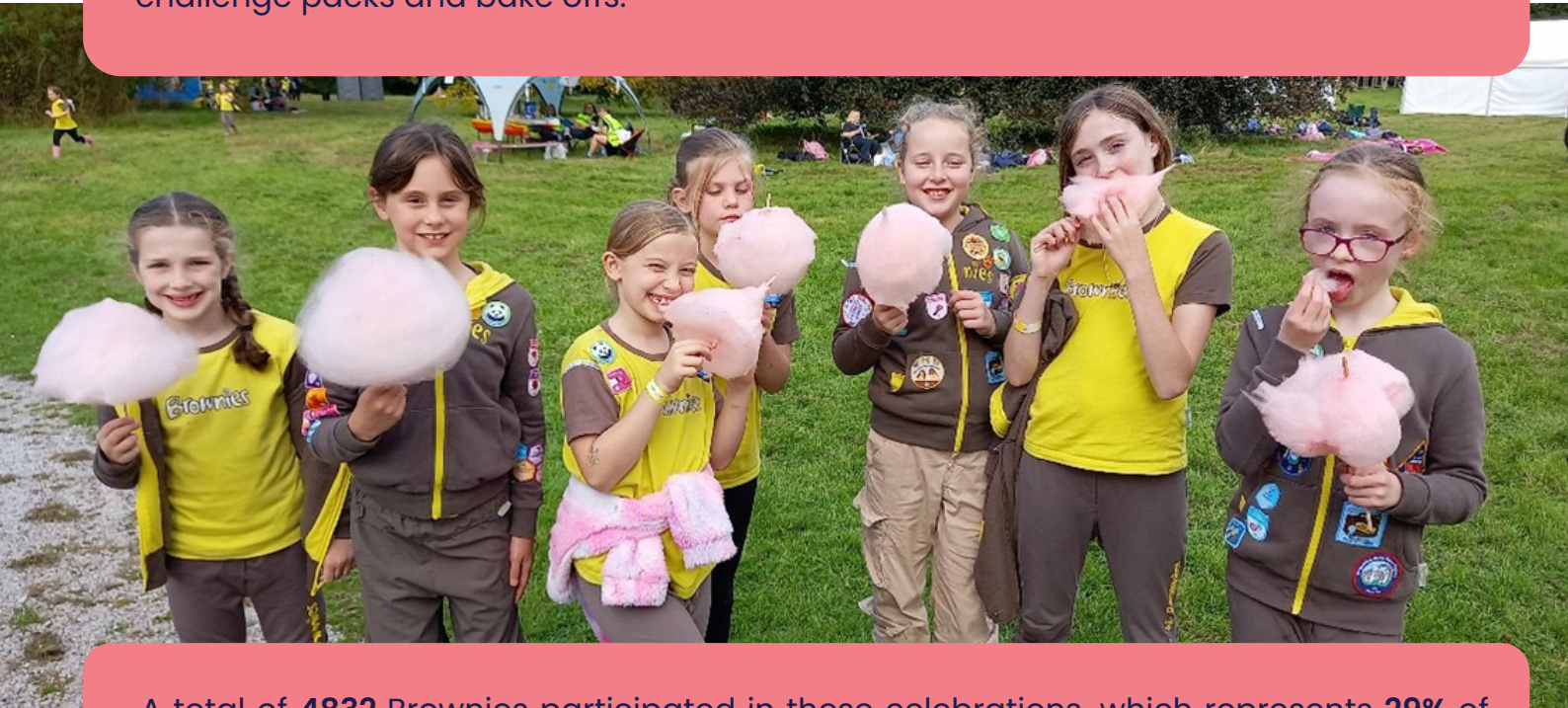
Overall:

991 Young members attended, joined by 291 leaders attended as the result of 99 bookings (mixture of divisions, districts and units) and 11 out of 18 of the regions counties were present at the event.



110 Brownie Birthday Events

2024 was the 110th anniversary of the Brownies section and to celebrate, Girlguiding North West England provided counties with a grant to support them to host a range of events. These events ranged from carnivals, wildlife park and theme park take overs, to challenge packs and bake offs.



A total of **4832** Brownies participated in these celebrations, which represents **29%** of the Brownies across the Girlguiding North West England region. This participation rate reflects the widespread enthusiasm and engagement with the 110th birthday events.

Duke of Edinburgh Award (1 January 2024 – 9 December 2024)

This year Girlguiding North West England have achieved the following in the Duke of Edinburgh Awards:

Bronze – 29 Awards

Silver – 21 Awards

Gold – 30 Awards (double the amount of Awards in this period compared to last year)

Queen's Guide (1 January 2024 – 9 December 2024)

The Queen's Guide award is the highest award you can work towards in guiding. It is open to members aged 16 to 30. In 2024, **six** Queen's Guide Awards were completed. Future plans include information sessions to support those interested in beginning their Queen's Guide Award.



International trips

2024 was another successful year for international trips for members from across the region.

We had trips to the USA, Cambodia, Roverway in Norway and Interrailing throughout Europe. In total **70** young members and **14** leaders enjoyed international adventures. The region international team also supported two adult trips to Peru and New York, enjoyed by **51** adults from North West England.

To support further county and region trips, **57** members completed their Going Away With scheme in 2024.



Thanks and Recognition

Taking opportunities to recognise the contribution that volunteers make to Girlguiding North West England continues to be imperative. We have hosted two face to face events this year one afternoon for adults, and a sleepover for some of our Young Leaders. In total 38 members joined us for a thank you celebration event.



Awards

In 2024, we have worked hard to promote nominations for all region and Girlguiding awards.

There have been **seven** Region Chief Commissioner awards, **three** Region Presidents awards and at a national level, **three** Laurel awards.



Department for
Digital, Culture
Media & Sport

DCMS Waiting List Funded Project

We are entering the final quarter of the DCMS funded project. In 2024 we have funded the opening of **14** units, bringing the project total to **27**. We have **158** new volunteers supporting these units. Overall this project has increased capacity in existing units by **458** spaces.

Competitions

Following on from the success of the competitions we held in 2023, we created a variety of competitions for members to get involved with across the region.

Thank You Card– 468 entries across all sections with 2 winners from each. The winners of the competition were:

Esme – 1st Lostock Hall Rainbows & Isla
– 1st Walmersley District Rainbows

Katherine – 7th Appleton (Hill Cliffe)
Brownies & Bella – 3rd Langho Brownies

Millie – 1st Huntington Guides & Bella –
3rd Parbold Dalton Guides

Maya – 1st Ormskirk Rangers & Olivia –
1st Parbold and Dalton Rangers



As part of our **Earth Day** competition, we encouraged units to invest in the planet and collect recycling to create something new, for example, making bags out of old clothes or building the Eiffel Tower out of bottles.

37 units entered and the winners of the competition were 1st Green Lane Rainbows, Brigham Brownies and 3rd Parbold & Dalton Guides. You can see their winning entries [here](#).



Leader Competitions

We ran two competitions for leaders in 2024. One to create their own badge and the other for a Hike and Chips. Overall, there were 23 entries.

The winners of the leader competition were Helen Hughes from 4th Parbold and Dalton Brownies for Hike and Chips and Charlotte 19th Wigan Town Guides and Rangers for the create your own.





Pride

We planned on attending two Pride events in 2024; however, Blackpool Pride did not reach enough member sign-ups, so we attended Manchester Pride on Saturday 24 August 2024.

94 people signed up to attend. We walked the Manchester Pride Parade with **80** members from across the region. Following this event, we tracked volunteer enquiries for a week, and we had **30** new enquiries.

We have also launched a new range of region Pride merchandise, available to purchase through our shop.



Pride flag collection

Universities and Freshers / Volunteer Fairs

In 2024, overall, we have attended seven fresher or volunteer fairs. Winstanley College, Lancaster University, Chester University, Liverpool John Moores University, University of Manchester, Liverpool Hope University, and Bolton Town Hall. The effectiveness of attending these events has been varied. However there have been volunteer sign ups in these areas in the week following our attendance at these events.



Region Communication

Newsletter

Our region newsletter is sent to just over 7000 people but on average is only opened by half of recipients. We have been working hard to find new ways to make our newsletter more engaging.

Social media

Girlguiding North West England has the following number of followers:

- Facebook – 10686
- X – 5503
- Instagram – 2674
- TikTok – 909
- LinkedIn – 418

Engagement with Tik Tok is becoming increasingly popular.

Manchester United Women

In the spring of 2024 we worked with Manchester United Women to help get more girls into sport. We encouraged our members to attend two discounted matches and support women in football. It wasn't about supporting a team but it provided an opportunity to showcase girls and women in sport to encourage our younger members to get active.

At one of the matches, Manchester United Women marketing team created a video on Instagram, asking members of the public which player was a member of Girlguiding. You can see this [here](#).

We were also invited to bring two Rangers to meet Katie Zelem (a Girlguiding National Ambassador), and Manchester United Woman ran a social media piece on this [too](#).



Membership Survey

The survey was distributed to all members on the 28 February 2024 (approximately 8,100 volunteers). We received 871 responses, meaning that there is a 10.8% response rate to the survey. 17 counties were represented in the survey.

Support & Services

Members were mostly satisfied with the current support and services in the region, or did not find them applicable. This includes satisfaction with safeguarding, region communications, region challenge packs and region trainings.

Popular requests for future trainings included commissioner training, mental health training and social media training. During this year, we have held a commissioner support day (fully booked), several understanding young people's mental health courses, and a branding training session.

Additional comments presented that members are happy with the current support they're receiving, yet there is some confusion on the role of region and county, and who members need to contact for what.

Experience & Belonging:

This section asked how satisfied members were with a range of statements regarding their experience with Girlguiding North West England.

- 91% of respondents agreed that Girlguiding North West England is inclusive
- 91% of respondents agreed that Girlguiding North West England embraces difference
- 92% of respondents feel like Girlguiding is a place they can be themselves





In June 2024 we held our first fundraising Skydive. Twelve members and staff from across the region took part and fundraised £3500.

We have launched a new income generation initiative, maximising our volunteers and the space that we have available at the region office. **Fun Days** are for Girlguiding North West England young members. We held five days in the summer holidays, a Halloween special and a Christmas fun day. In total we have had **94** young members take part and have made **£2900.14** profit across seven days.

Sustainability

As part of our ongoing commitment to sustainability and environmentally friendly initiatives around the region headquarters, we have implemented the following:

- compost bin
- water butt
- switch to environmentally friendly office supplies
- removal of single use items
- encouraging car sharing with members attending events and promoting use of public transport



Region Merchandise

It has been a wonderful year for region merchandise and badges.

We have launched a range of Girlguiding North West England branded clothing and accessories, including t-shirts, hoodies and bucket hats.

In addition, a range of new badges for leaders, environment, Pride, Our Region Rocks, Hike and Chips as well as two badges dedicated to supporting Girlguiding British Overseas Territories.



Financial Overview and Governance

Net Incoming Resources

The charity reported net incoming resources for the year of £1,033,093 (2023: £877,951). net outgoing resources), as detailed in the Statement of Financial Activities on page 23.

Funding Sources

The primary source of funding for the charity continues to be members' subscriptions, amounting to £379,764 in 2024 (2023: £357,145). The most significant areas of expenditure include staff salaries, the delivery of programmes and activities, and the training of adult volunteers.

Reserves Policy

As of 31 December 2024, the charity held total reserves of £1,416,708 (2023: £1,503,438)

- Restricted Reserves: £32,790 (2023: £49,096) held for specific purposes as outlined on page 41.
- Designated Reserves: £39,063 (2023: £28,915) allocated for particular projects or initiatives (details on page 44).
- Fixed Asset Reserves: £803,367 (2023: £793,957) representing the net book value of tangible fixed assets, including land and buildings.
- Unrestricted Reserves: £541,488 (2023: £631,470) available for use at the discretion of the trustees to further the charity's objectives.

Free Reserves

Free reserves, defined as unrestricted funds less designated reserves and tangible fixed assets, represent the charity's working capital. At 31 December 2024, free reserves stood at the equivalent of 11 months' operating costs, falling just short of the trustees' target of 12 months. The trustees have reviewed the financial needs and challenges facing the charity and anticipate utilising these additional reserves in 2025 to support ongoing building repair and maintenance, IT support review and modernisation, as well as implementing a staff remuneration review.

Principal Risks and Uncertainties

The trustees have identified key risks, including:

- **Growth:** Potential slow growth in membership numbers and subscription income (particularly adult volunteers).
- **Staff Recruitment:** Challenges in the recruitment market, with several key staff vacancies that may be difficult to fill.
- **Governance Structures:** Oversight and support for the governance frameworks of counties, divisions, and districts, ensuring alignment with organisational policies and best practices.
- **Financial Oversight:** Providing financial guidance and support to all levels within the regional structure to promote fiscal responsibility and sustainability.
- **Compliance and Volunteer Training:** Ensuring adherence to training and qualification requirements for volunteers, particularly in areas related to residential events and activities involving taking girls away, to uphold safety and regulatory standards.

Fundraising Activities

The charity does not engage in public fundraising activities beyond charitable trading and does not use external fundraisers.

Looking Ahead: Key Plans for 2025

Following a year of leadership transition, 2025 will focus on building stability and driving growth across the organisation. The key priorities include:

- **Delivering Memorable Experiences:** Organising a range of exciting events and international opportunities to inspire and engage members.
- **Growing Membership:** Implementing strategies to attract new members and retain existing ones, ensuring sustained growth across all levels.
- **Staff Remuneration Review:** Evaluating staff remuneration to ensure fairness, competitiveness, and alignment with organisational goals.
- **Strengthening Governance:** Providing targeted support to counties, divisions, and districts to enhance their governance structures and practices.
- **Financial Oversight:** Establishing measures to ensure robust financial oversight at all levels of Guiding, promoting transparency and accountability.
- **Enhancing Compliance and Training:** Strengthening compliance processes and delivering comprehensive training for volunteers, particularly to support safe and effective residential activities and trips.

These initiatives aim to foster a stronger, more sustainable organisation that continues to empower girls and young women while supporting its dedicated volunteers and leaders.

The trustees and staff remain committed to advancing the charity's mission and ensuring continued support for girls, young women, and volunteers across Girlguiding North West England.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

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.

By order of the Board of Trustees



.....
Rona Rommel

Date: ..1 September 2025.....

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 2024 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 2024 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 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 requires 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 charity's trustees, 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 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.



Christopher Hession C.A. (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified

Sterling House

501 Middleton Road

Chadderton

Oldham

Lancashire

OL9 9LY

Date: 1st September 2025

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 2024

Current financial year		Unrestricted funds	Restricted funds	Total	Total
	Notes	2024	2024	2024	2023
		£	£	£	£
Income from:					
Donations and legacies	4	2,604	-	2,604	1,904
Charitable activities	5	682,869	189,848	872,717	747,273
Other trading activities	6	148,396	-	148,396	122,625
Investments	7	9,376	-	9,376	6,149
Total income		843,245	189,848	1,033,093	877,951
Expenditure on:					
Other trading activities	8	131,807	-	131,807	119,448
Charitable activities	9	781,862	206,154	988,016	814,427
Total expenditure		913,669	206,154	1,119,823	933,875
Net expenditure		(70,424)	(16,306)	(86,730)	(55,924)
Net movement in funds	13	(70,424)	(16,306)	(86,730)	(55,924)
Reconciliation of funds:					
Fund balances at 1 January 2024		1,454,342	49,096	1,503,438	1,407,397
Fund balances at 31 December 2024		1,383,918	32,790	1,416,708	1,503,438

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
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	4	1,904	-	1,904
Charitable activities	5	574,458	172,815	747,273
Other trading activities	6	122,625	-	122,625
Investments	7	6,149	-	6,149
Total income		705,136	172,815	877,951
Expenditure on:				
Other trading activities	8	119,448	-	119,448
Charitable activities	9	686,326	128,101	814,427
Total expenditure		805,774	128,101	933,875
Net income/(expenditure)		(100,638)	44,714	(55,924)
Transfers between funds		(2,298)	2,298	-
Net movement in funds	13	(102,936)	47,012	(55,924)
Reconciliation of funds:				
Fund balances at 1 January 2023				
As originally reported		1,405,313	2,084	1,407,397
Prior year adjustment		151,965	-	151,965
As restated		1,557,278	2,084	1,559,362
Fund balances at 31 December 2023		1,454,342	49,096	1,503,438

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

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	18		7,688		12,728
Tangible assets	19		803,517		794,307
			<u>811,205</u>		<u>807,035</u>
Current assets					
Stocks	20	45,618		36,706	
Debtors	21	86,578		88,986	
Cash at bank and in hand		594,591		759,307	
			<u>726,787</u>		<u>884,999</u>
Creditors: amounts falling due within one year	22	(121,284)		(188,596)	
Net current assets			<u>605,503</u>		<u>696,403</u>
Total assets less current liabilities			<u>1,416,708</u>		<u>1,503,438</u>
The funds of the charity					
Restricted income funds	25		32,790		49,096
Unrestricted funds	26		1,383,918		1,454,342
			<u>1,416,708</u>		<u>1,503,438</u>

The financial statements were approved by the trustees on1 September 2025.....



Rona Rommel

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

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	29		(152,256)		13,662
Investing activities					
Purchase of intangible assets		-		(15,120)	
Purchase of tangible fixed assets		(21,836)		(5,828)	
Investment income received		9,376		6,149	
Net cash used in investing activities			(12,460)		(14,799)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(164,716)		(1,137)
Cash and cash equivalents at beginning of year			759,307		760,444
Cash and cash equivalents at end of year			594,591		759,307

THE GUIDE ASSOCIATION NORTH WEST ENGLAND

GIRLGUIDING NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 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 2024**

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 2024**

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.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024 £	Unrestricted funds 2023 £
Donations	2,604	1,904
	<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 2024**

5 Income from charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Projects	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Members' subscriptions	379,764	-	-	-	379,764
Events	-	3,418	7,343	-	10,761
International trips	-	207,646	66,656	-	274,302
Other funding income	51,744	-	-	156,146	207,890
	<u>431,508</u>	<u>211,064</u>	<u>73,999</u>	<u>156,146</u>	<u>872,717</u>

Analysis by fund

Unrestricted funds - general	383,623	211,064	66,656	21,526	682,869
Restricted funds	47,885	-	7,343	134,620	189,848
	<u>431,508</u>	<u>211,064</u>	<u>73,999</u>	<u>156,146</u>	<u>872,717</u>

Previous year:	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>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

6 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Non-charitable trading activities	24,925	18,033
Fundraising events	8,205	-
Shop income	115,266	104,592
	<u> </u>	<u> </u>
Other trading activities	148,396	122,625
	<u> </u>	<u> </u>

7 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	9,376	6,149
	<u> </u>	<u> </u>

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	2,509	-
Staff costs	2,856	-
	<u> </u>	<u> </u>
	5,365	-
	<u> </u>	<u> </u>
Trading costs		
Operating charity shops	107,713	100,331
Other trading activities	4,118	3,842
Staff costs	14,611	15,275
	<u> </u>	<u> </u>
	126,442	119,448
	<u> </u>	<u> </u>
Total costs	131,807	119,448
	<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 2024**

9 Expenditure on charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	52,016	-	-	-	61,430	113,446
Depreciation and impairment	200	-	-	-	-	200
Operation costs	982	8,482	6,728	3,005	653	19,850
Events	-	3,348	29,674	934	-	33,956
Trips	-	23,569	284,895	-	-	308,464
Training	-	-	9	5,105	-	5,114
Starting a New Unit	-	-	-	-	8,854	8,854
UYF DCMS new unit	-	-	-	-	12,951	12,951
UYF DCMS waiting list	7	-	-	-	18,186	18,193
Travel and meeting costs	-	272	-	2,249	-	2,521
Uniforms	-	-	-	49	4,360	4,409
	<u>53,205</u>	<u>35,671</u>	<u>321,306</u>	<u>11,342</u>	<u>106,434</u>	<u>527,958</u>
Grant funding of activities (see note 11)	40,340	-	250	-	-	40,590
Share of support and governance costs (see note 12)						
Support	14,336	100,452	200,157	15,565	64,754	395,264
Governance	8,564	-	15,640	-	-	24,204
	<u>116,445</u>	<u>136,123</u>	<u>537,353</u>	<u>26,907</u>	<u>171,188</u>	<u>988,016</u>
Analysis by fund						
Unrestricted funds - general	23,730	136,123	530,348	26,907	64,754	781,862
Restricted funds	92,715	-	7,005	-	106,434	206,154
	<u>116,445</u>	<u>136,123</u>	<u>537,353</u>	<u>26,907</u>	<u>171,188</u>	<u>988,016</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

9 Expenditure on charitable activities (Continued)

Previous year:	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>

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.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

10 Description of charitable activities

(Continued)

Growth, Retention & Engagement

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

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	Growth, Retention & Engagement	Total
	2024	2024	2024	2023	2023	2024
	£	£	£	£	£	£
Grants to individuals	40,340	250	40,590	833	27,752	28,585
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

12 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	299,921	217,957
Depreciation	17,466	11,610
Rates and water	5,617	5,708
Heat and light	10,791	8,560
Insurance	5,625	5,239
Telephone, postage, printing and stationery	12,547	11,510
Other premises costs	17,541	13,973
Miscellaneous expenses	1,848	1,258
IT costs	18,335	20,966
Travel and meeting costs	4,597	8,786
Training	976	3,562
Governance costs	24,204	25,934
	<u>419,468</u>	<u>335,063</u>
	<u><u>419,468</u></u>	<u><u>335,063</u></u>
Analysed between:		
Operational support	22,900	26,718
Girl Experience	100,452	78,562
Growth, Retention & Engagement	215,797	166,967
Learning & Development	15,565	50,643
Projects	64,754	12,173
	<u>419,468</u>	<u>335,063</u>
	<u><u>419,468</u></u>	<u><u>335,063</u></u>
	2024	2023
	£	£
Governance costs comprise:		
Audit fees	8,564	9,900
Governance costs	15,640	16,034
	<u>24,204</u>	<u>25,934</u>
	<u><u>24,204</u></u>	<u><u>25,934</u></u>

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

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,564	9,900
Depreciation of owned tangible fixed assets	11,697	9,418
Loss on disposal of tangible fixed assets	929	-
Amortisation of intangible assets	5,040	2,392
	<u>26,230</u>	<u>21,710</u>
	<u><u>26,230</u></u>	<u><u>21,710</u></u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

14 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2024	2023
	£	£
For audit services		
Audit of the financial statements of the charity	8,564	9,900
	<u> </u>	<u> </u>

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 £8,831.23 (2023: £5,345) were reimbursed to 10 (2023: 15) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2023: £nil) were reimbursed to 0 (2023: 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:

	2024	2023
	Number	Number
Total staff	15	13
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	377,023	291,978
Social security costs	24,032	15,324
Other pension costs	29,779	22,298
	<u> </u>	<u> </u>
	430,834	329,600
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,001 to £70,000	1	-
	<u> </u>	<u> </u>

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to nil (2023: £3,363) and is allocated to unrestricted funds.

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 £138,530 (2023: £133,654).

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024 and 31 December 2024	28,374
Amortisation and impairment	
At 1 January 2024	15,646
Amortisation charged for the year	5,040
At 31 December 2024	20,686
Carrying amount	
At 31 December 2024	7,688
At 31 December 2023	12,728

19 Tangible fixed assets

	Leasehold land and buildings £	Office and kitchen equipment £	Computer equipment £	Total £
Cost				
At 1 January 2024	772,740	86,926	50,384	910,050
Additions	-	11,578	10,258	21,836
Disposals	-	-	(4,146)	(4,146)
At 31 December 2024	772,740	98,504	56,496	927,740
Depreciation and impairment				
At 1 January 2024	-	75,007	40,736	115,743
Depreciation charged in the year	-	4,008	7,689	11,697
Eliminated in respect of disposals	-	-	(3,217)	(3,217)
At 31 December 2024	-	79,015	45,208	124,223
Carrying amount				
At 31 December 2024	772,740	19,489	11,288	803,517
At 31 December 2023	772,740	11,919	9,648	794,307

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

20	Stocks		2024	2023
			£	£
	Goods for resale		45,618	36,706
			<u> </u>	<u> </u>

21	Debtors		2024	2023
			£	£
	Amounts falling due within one year:			
	Trade debtors		30,989	29,517
	Other debtors		5,627	-
	Prepayments and accrued income		49,962	59,469
			<u> </u>	<u> </u>
			86,578	88,986
			<u> </u>	<u> </u>

22	Creditors: amounts falling due within one year		2024	2023
			£	£
		Notes		
	Other taxation and social security		863	8,948
	Deferred income	23	96,247	132,791
	Trade creditors		15,874	26,107
	Other creditors		-	6,659
	Accruals		8,300	14,091
			<u> </u>	<u> </u>
			121,284	188,596
			<u> </u>	<u> </u>

23	Deferred income		2024	2023
			£	£
	Other deferred income		96,247	132,791
			<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

		2024	2023
		£	£
	Deferred income is included within:		
	Current liabilities	96,247	132,791
		<u> </u>	<u> </u>

Movements in the year:

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

23 Deferred income	(Continued)	
Deferred income at 1 January 2024	132,791	83,002
Released from previous periods	(132,791)	(83,002)
Resources deferred in the year	96,247	132,791
	<u>96,247</u>	<u>132,791</u>
Deferred income at 31 December 2024	<u>96,247</u>	<u>132,791</u>

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

24 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	29,779	22,298
	<u>29,779</u>	<u>22,298</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.

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 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	-	2	-	-	2
County Coordinator Fund	350	45,647	(52,376)	-	(6,379)
Royal Lancashire Show	1,181	7,343	(7,005)	-	1,519
UYF DCMS waiting list project	3,060	84,652	(86,848)	-	864
Children in Need Fund	3,629	2,237	-	-	5,866
Cost of Living Fund	39,167	-	(40,340)	-	(1,173)
Electricity North West Partnership	1,532	19	(192)	-	1,359
Sea Life Partnership	177	-	(177)	-	-
Overseas Territories	-	49,948	(19,216)	-	30,732
	<u>49,096</u>	<u>189,848</u>	<u>(206,154)</u>	<u>-</u>	<u>32,790</u>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

25 Restricted funds

(Continued)

Previous year:	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>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

25 Restricted funds

(Continued)

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.

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.

Electricity North West Partnership

Funding to help support 'Girl Power' challenge packs whilst promoting the benefits of ENWL's extra care register.

Overseas Territories

Girlguiding British Overseas Territories, like the counties that are part of the region, but for international units.

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,357	-	(337)	-	1,020
Ranger and YL Bursary	2,798	-	-	-	2,798
Residential & Outdoor Bursary	5,299	-	-	-	5,299
Subscription Support Grant	16,664	-	(250)	-	16,414
International Trips Fund	-	8,850	(532)	-	8,318
Adventures in	-	12,676	(10,260)	-	2,416
General funds	1,425,426	821,719	(902,290)	-	1,344,855
	<u>1,454,342</u>	<u>843,245</u>	<u>(913,669)</u>	<u>-</u>	<u>1,383,918</u>
Previous year:	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>

**THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

26 Unrestricted funds

(Continued)

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.

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.

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.

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.

International Trips fund

Used to help those that need support for raising money for international trips.

Adventures in

Grant from HQ to support Adventures in/International day of the girls events.

27 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Intangible fixed assets	7,688	-	7,688
Tangible assets	803,367	150	803,517
Current assets/(liabilities)	572,863	32,640	605,503
	<u>1,383,918</u>	<u>32,790</u>	<u>1,416,708</u>