

# CLWYD COUNTY GUIDES

England & Wales - Charity number 1029693

## Details

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**Other names** CLWYD COUNTY GIRL GUIDES, GIRLGUIDING CLWYD

**Status** Registered

**Legal form** Other

**Registered** 1993-12-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Dingle  
Fenns Bank  
Whitchurch  
Whitchurch  
SY13 3NZ

**Phone** 01691654545

**Website** [www.girlguidingclwyd.org](http://www.girlguidingclwyd.org)

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** Working with and providing activities and education for girls and women.

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

## Geography

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- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£45,509	£34,469	-	-
2023-12-31	£50,703	£44,127	-	-
2022-12-31	£24,780	£25,591	-	-
2021-12-31	£20,021	£10,457	-	-
2020-12-31	£38,919	£21,712	-	-

## Trustees

Name	Role	Appointed
<b>JACQUELINE DUFFIELD</b>	Chair	2017-05-01
Aletia Rogers		2024-09-23
Alice Lovegrove-Jones		2024-06-03
Alma Dutta		2025-09-16
CHRISTINA HUNT		2023-07-12
Danielle Evans		2024-09-22
Elizabeth Taylor		2024-05-04
Gemma Louise Williams		2025-01-06
Heather Quayle		2021-11-07
Jennifer Lloyd		2024-05-04
Joanna Rachel Ritchie		2023-01-13
Megan Andrea Jones		
Rachel Louise Margaret Pigott		2021-10-01
Susan Roberts		2025-05-14

**CLWYD COUNTY GUIDES**

England & Wales - Charity number 1029693

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2024 To 31<sup>st</sup> December 2024

Charity name: Clwyd County Guides operating as Girlguiding Clwyd

Charity registration number: 1029693

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.14	Working with and providing activities and education for girls and women.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Girls have gained Bronze, Silver and Gold Awards  Ladies have achieved leadership qualifications  Camps and activities have been held in the County and by individual Units
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission and make sure updated guidance is read

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Girls have gained Bronze, Silver and Gold Awards</p> <p>Ladies have achieved leadership qualifications</p> <p>Camps and activities have been held in the County and by individual Units. More girls have been given opportunities to attend events and camps and enjoy the outdoors. Girls have been able to attend County day events to meet other girls in the County and gain skills and badges.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Cash at bank and in hand was £190,880. Total assets of £686,344
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A detailed reserves policy is held and reviewed annually. Held to maintain Ty Clwyd (our residential centre), support Leaders with training, provide administration and events, maintain IT.
Amount of reserves held	Para 1.22	£190,880
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	Royal Charter
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are members of the executive committee and represent a role or a Division in the County. They are chosen based on nominations (and elected if more than one nomination). Division representatives are nominated and elected by their Division and Role holders by the County Commissioner (Chair)

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Clwyd County Guides
Other name the charity uses	Girlguiding Clwyd
Registered charity number	1029693
Charity's principal address	Ty Clwyd Glan Elwy, Llanfairtalhaiarn, Abergele LL22 8S



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>Megan Jones</i>	
<b>Full name(s)</b>	Megan Andrea Jones	
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	18/10/2025	

Girlguiding Clwyd

Accounts

31 December 2024

## **Independent Examiner's Report**

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31st December 2024 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly  
67 Well Street  
Buckley  
CH7 2PQ

Date: 15 October 2025

**Girlguiding Clwyd**  
**Statement of Financial Activities for the year ended 31 December 2024**

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>	<b><u>Note</u></b>				
<b>Income and endowments from:</b>					
Membership subscriptions		13,818	-	13,818	13,447
Grants, donations and legacies	<b>3</b>	20	-	20	16
Charitable activities	<b>3</b>	85	-	85	2,019
Ty Clwyd	<b>3</b>	22,439	-	22,439	30,855
Friends of Ty Clwyd	<b>3</b>	5,403	-	5,403	1,361
Investments	<b>3</b>	3,744	-	3,744	3,005
<b>Total</b>		<b>45,509</b>	<b>-</b>	<b>45,509</b>	<b>50,703</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Membership subscriptions:					
Girlguiding UK		168	-	168	159
Divisions		1,577	-	1,577	1,534
Grants and donations	<b>6</b>	700	-	700	50
Charitable activities	<b>4</b>	2,650	-	2,650	5,052
Ty Clwyd	<b>4</b>	28,724	-	28,724	36,841
Friends of Ty Clwyd	<b>4</b>	650	-	650	491
<b>Total</b>		<b>34,469</b>	<b>-</b>	<b>34,469</b>	<b>44,127</b>
<b>Net income</b>		11,040	-	11,040	6,576
<b>Transfers between funds</b>	<b>12</b>	-	-	-	-
<b>Net movement in funds</b>		11,040	-	11,040	6,576
Total funds brought forward		674,687	617	675,304	668,728
<b>Total funds carried forward</b>	<b>12</b>	<b>685,727</b>	<b>617</b>	<b>686,344</b>	<b>675,304</b>

**Girlguiding Clwyd**  
**Balance Sheet as at 31 December 2024**

	<u>Note</u>	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	<u>494,892</u>	<u>494,892</u>
<b>Total fixed assets</b>		<u>494,892</u>	<u>494,892</u>
<b>Current assets</b>			
Stocks	8	1,787	2,588
Debtors	9	-	-
Cash at bank and in hand	10	<u>190,880</u>	<u>177,969</u>
<b>Total current assets</b>		<u>192,667</u>	<u>180,557</u>
<b>Creditors:</b> amounts falling due within one year	11	<u>1,215</u>	<u>145</u>
<b>Net current assets</b>		<u>191,452</u>	<u>180,412</u>
<b>Total assets less current liabilities</b>		<u>686,344</u>	<u>675,304</u>
<b>Total net assets</b>		<u><u>686,344</u></u>	<u><u>675,304</u></u>
<b>Funds of the charity</b>			
<b>Unrestricted and restricted funds</b>			
Accumulated fund	12	156,343	148,590
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		125	125
Llio Evans fund		391	391
Ty Clwyd		501,949	502,915
Friends of Ty Clwyd		18,977	14,724
<b>Total funds</b>		<u><u>686,344</u></u>	<u><u>675,304</u></u>

Approved on behalf of the trustees of Girlguiding Clwyd

Mrs J Duffield, County Commissioner

Date: 15 October 2025

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

**2 Accounting policies**

**2.1 Income**

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants, donations and legacies** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts** Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

## **2.2 Expenditure and liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Deferred income** No material item of deferred income has been included in the accounts.

## **2.3 Assets**

**Tangible fixed assets for use by the Charity** Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

**Stocks** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Girllguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**3 Analysis of income**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Grants, donations and legacies:</b>				
Donations and gifts	20	-	20	16
Gift aid	-	-	-	-
<b>Total</b>	<u>20</u>	<u>-</u>	<u>20</u>	<u>16</u>
<b>Charitable activities:</b>				
Sale of badges	55	-	55	89
Girllguiding UK funding	-	-	-	1,930
Receipts contra payments:				
Young Leader events	30	-	30	-
<b>Total</b>	<u>85</u>	<u>-</u>	<u>85</u>	<u>2,019</u>
<b>Ty Clwyd:</b>				
Donations and bequests	1,837	-	1,837	119
Grants	-	-	-	9,999
House fees	10,225	-	10,225	14,848
Camp site fees	3,450	-	3,450	2,382
Full site fees	5,660	-	5,660	1,750
Challenge badges	-	-	-	563
Shop sales	842	-	842	771
Bank interest	4	-	4	3
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Wayleave	121	-	121	120
<b>Total</b>	<u>22,439</u>	<u>-</u>	<u>22,439</u>	<u>30,855</u>
<b>Friends of Ty Clwyd:</b>				
100 Club subscriptions	1,000	-	1,000	820
Friends subscriptions	915	-	915	-
Donations	1,690	-	1,690	-
Gift Aid	-	-	-	-
Friends gathering	1,138	-	1,138	-
Quiz	-	-	-	-
Bank interest	660	-	660	541
<b>Total</b>	<u>5,403</u>	<u>-</u>	<u>5,403</u>	<u>1,361</u>
<b>Income from Investments:</b>				
Interest income	3,744	-	3,744	3,005
<b>Total</b>	<u>3,744</u>	<u>-</u>	<u>3,744</u>	<u>3,005</u>

**Other information:**

All income in the prior year was unrestricted, except for a grant of £9,999

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**4 Analysis of expenditure**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Expenditure on charitable activities:</b>				
Annual Review, reports, awards and expenses	428	-	428	2,698
Advisers' expenses	57	-	57	322
Going away with expenses	12	-	12	55
LQ and Mentor expenses	320	-	320	502
Executive expenses and travel	790	-	790	861
PR	381	-	381	151
Website and e-mail hosting	244	-	244	93
Sundries	148	-	148	134
Subscriptions	-	-	-	-
Bank charges	60	-	60	60
Badges	130	-	130	126
Gifts	80	-	80	50
<b>Total</b>	<u>2,650</u>	<u>-</u>	<u>2,650</u>	<u>5,052</u>
<b>Ty Clwyd:</b>				
Grass cutting	-	-	-	-
Oil	2,852	-	2,852	2,331
Gas	149	-	149	74
Electric	4,021	-	4,021	4,400
Water	1,046	-	1,046	337
Waste collection	883	-	883	2,280
Telephone and broadband	560	-	560	650
Travel expenses	241	-	241	511
Warden	1,000	-	1,000	2,000
Cleaning and laundry	300	-	300	256
Repairs and maintenance	12,134	-	12,134	18,232
Replacement and new items	-	-	-	-
Printing, postage and PR	-	-	-	-
Shop purchases (adjusted for stock)	1,205	-	1,205	1,145
Skillsbuilder day	287	-	287	-
Performing Rights licences	85	-	85	155
Insurances	3,720	-	3,720	4,083
Gifts	59	-	59	-
Website	110	-	110	93
Bank charges	72	-	72	84
Challenge badges	-	-	-	210
Depreciation of fixtures and fittings	-	-	-	-
<b>Total</b>	<u>28,724</u>	<u>-</u>	<u>28,724</u>	<u>36,841</u>
<b>Friends of Ty Clwyd:</b>				
100 Club prizes	390	-	390	330
Postage	42	-	42	80
Bank charges	81	-	81	81
Travel expenses	-	-	-	-
Friends gathering	137	-	137	-
Quiz	-	-	-	-
<b>Total</b>	<u>650</u>	<u>-</u>	<u>650</u>	<u>491</u>

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**5 Details of certain items of expenditure**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Fees for examination of the accounts</b>		
Independent examiner's fees	-	-
Other fees	-	-
	-	-

**6 Grants and donations paid**

	<b>Total</b>	<b>Number</b>
	£	of grants
<b>Grants made to individuals</b>		
Training	-	-
International	700	1
	700	1
<b>Grants to institutions</b>	-	-
Total value and number of grants and donations	700	1

**7 Tangible fixed assets**

**7.1 Cost**

	<b>Freehold</b>	<b>Fixtures,</b>	<b>Total</b>
	<b>land &amp;</b>	<b>fixtures &amp;</b>	
	<b>buildings</b>	<b>equipment</b>	
	£	£	£
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	494,892	25,390	520,282

**7.2 Depreciation**

		<b>Straight</b>	
		<b>line</b>	
		<b>20%</b>	
<b>Depreciation, SL 20%</b>			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	-	25,390	25,390

**7.3 Net book value**

Net book value at the beginning of the year	494,892	-	494,892
Net book value at the end of the year	494,892	-	494,892

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

<b>8 Stocks</b>	<b>Stock for resale £</b>
<b>Ty Clwyd shop:</b>	
Opening	2,588
Added in year	404
Expensed in year	-1,205
<b>Total this year</b>	<u>1,787</u>
<b>Total previous year</b>	<u>2,588</u>

<b>9 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
Subscriptions	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

<b>10 Cash at bank and in hand:</b>	<b>2024 £</b>	<b>2023 £</b>
Cash at bank and on hand	190,880	177,969
<b>Total</b>	<u>190,880</u>	<u>177,969</u>

<b>11 Creditors</b>	<b>2024 £</b>	<b>2023 £</b>
Subscriptions	1,215	145
<b>Total</b>	<u>1,215</u>	<u>145</u>

**12 Charity funds**

**12.1 Details of material funds held and movements during the CURRENT reporting period**

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward				Transfers	Fund balances carried forward
		£	£	£	£		£
Accumulated fund	U	148,590	17,667	-5,095	-4,819	156,343	
Pioneering and camp equipment fund	R	101				101	
Events fund	D	8,458				8,458	
Sponsor a girl fund	R	125				125	
Llio Evans fund	R	391				391	
Ty Clwyd	D	502,915	22,439	-28,724	5,319	501,949	
Friends of Ty Clwyd	D	14,724	5,403	-650	-500	18,977	
<b>Total funds</b>		<u>675,304</u>	<u>45,509</u>	<u>-34,469</u>	<u>-</u>	<u>686,344</u>	

**12.2 Transfers between funds during the CURRENT reporting period**

<b>Reason for transfer</b>	<b>£</b>
Subscriptions from accumulated fund to Ty Clwyd fund	1,283
Transfer from accumulated fund to Ty Clwyd fund for sewage pump repair	3,536
Transfer from Llio Evans fund to accumulated fund for international	-
Transfer from Sponsor a Girl fund to accumulated fund for uniform	-
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	500

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**12.3 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type	Fund balances brought forward				Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	140,724	18,487	-6,795	-3,826	148,590
Pioneering and camp equipment fund	R	101				101
Events fund	D	8,458				8,458
Sponsor a girl fund	R	150			-25	125
Llio Evans fund	R	441			-50	391
Ty Clwyd	D	504,000	30,855	-36,841	4,901	502,915
Friends of Ty Clwyd	D	14,854	1,361	-491	-1,000	14,724
<b>Total funds</b>		<b>668,728</b>	<b>50,703</b>	<b>-44,127</b>	<b>-</b>	<b>675,304</b>

**12.4 Transfers between funds during the PREVIOUS reporting period**

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,249
Transfer from accumulated fund to Ty Clwyd fund for oil tank fence	2,352
Transfer from Llio Evans fund to accumulated fund for international	50
Transfer from Sponsor a Girl fund to accumulated fund for uniform	25
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	1,000

**12.5 Restricted funds**

**Description and purpose**

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)
Llio Evans fund	For Girlguiding international or similar activities for Llio Evans until 31st December 2025, then for international for members of the charity

**12.6 Unrestricted funds**

**Description and purpose**

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
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**12.7 Designated funds**

**Description and purpose**

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

**13 Transactions with trustees and related parties**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

**13.2 Trustees' expenses**

	2024	2023
	£	£
<b>Type of expenses reimbursed</b>		
Executive expenses and travel	861	861
Advisers expenses	377	377
<b>Total</b>	<u>1,238</u>	<u>1,238</u>
<b>The number of trustees reimbursed for expenses or who had expenses paid by the charity</b>	<u>15</u>	<u>15</u>

Girlguiding Clwyd

Accounts

31 December 2024

## **Independent Examiner's Report**

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31st December 2024 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly  
67 Well Street  
Buckley  
CH7 2PQ

Date: 15 October 2025

**Girlguiding Clwyd**  
**Statement of Financial Activities for the year ended 31 December 2024**

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming resources</b>	<b>Note</b>				
<b>Income and endowments from:</b>					
Membership subscriptions		13,818	-	13,818	13,447
Grants, donations and legacies	3	20	-	20	16
Charitable activities	3	85	-	85	2,019
Ty Clwyd	3	22,439	-	22,439	30,855
Friends of Ty Clwyd	3	5,403	-	5,403	1,361
Investments	3	3,744	-	3,744	3,005
<b>Total</b>		<b>45,509</b>	<b>-</b>	<b>45,509</b>	<b>50,703</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Membership subscriptions:					
Girlguiding UK		168	-	168	159
Divisions		1,577	-	1,577	1,534
Grants and donations	6	700	-	700	50
Charitable activities	4	2,650	-	2,650	5,052
Ty Clwyd	4	28,724	-	28,724	36,841
Friends of Ty Clwyd	4	650	-	650	491
<b>Total</b>		<b>34,469</b>	<b>-</b>	<b>34,469</b>	<b>44,127</b>
<b>Net income</b>		11,040	-	11,040	6,576
<b>Transfers between funds</b>	<b>12</b>	-	-	-	-
<b>Net movement in funds</b>		11,040	-	11,040	6,576
Total funds brought forward		674,687	617	675,304	668,728
<b>Total funds carried forward</b>	<b>12</b>	<b>685,727</b>	<b>617</b>	<b>686,344</b>	<b>675,304</b>

**Girlguiding Clwyd**  
**Balance Sheet as at 31 December 2024**

	<u>Note</u>	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	<u>494,892</u>	<u>494,892</u>
<b>Total fixed assets</b>		<u>494,892</u>	<u>494,892</u>
<b>Current assets</b>			
Stocks	8	1,787	2,588
Debtors	9	-	-
Cash at bank and in hand	10	<u>190,880</u>	<u>177,969</u>
<b>Total current assets</b>		<u>192,667</u>	<u>180,557</u>
<b>Creditors:</b> amounts falling due within one year	11	<u>1,215</u>	<u>145</u>
<b>Net current assets</b>		<u>191,452</u>	<u>180,412</u>
<b>Total assets less current liabilities</b>		<u>686,344</u>	<u>675,304</u>
<b>Total net assets</b>		<u><u>686,344</u></u>	<u><u>675,304</u></u>
<b>Funds of the charity</b>			
<b>Unrestricted and restricted funds</b>			
Accumulated fund	12	156,343	148,590
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		125	125
Llio Evans fund		391	391
Ty Clwyd		501,949	502,915
Friends of Ty Clwyd		18,977	14,724
<b>Total funds</b>		<u><u>686,344</u></u>	<u><u>675,304</u></u>

Approved on behalf of the trustees of Girlguiding Clwyd

Mrs J Duffield, County Commissioner

Date: 15 October 2025

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

**2 Accounting policies**

**2.1 Income**

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants, donations and legacies** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts** Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

## **2.2 Expenditure and liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Deferred income** No material item of deferred income has been included in the accounts.

## **2.3 Assets**

**Tangible fixed assets for use by the Charity** Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

**Stocks** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Girllguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**3 Analysis of income**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Grants, donations and legacies:</b>				
Donations and gifts	20	-	20	16
Gift aid	-	-	-	-
<b>Total</b>	<u>20</u>	<u>-</u>	<u>20</u>	<u>16</u>
<b>Charitable activities:</b>				
Sale of badges	55	-	55	89
Girllguiding UK funding	-	-	-	1,930
Receipts contra payments:				
Young Leader events	30	-	30	-
<b>Total</b>	<u>85</u>	<u>-</u>	<u>85</u>	<u>2,019</u>
<b>Ty Clwyd:</b>				
Donations and bequests	1,837	-	1,837	119
Grants	-	-	-	9,999
House fees	10,225	-	10,225	14,848
Camp site fees	3,450	-	3,450	2,382
Full site fees	5,660	-	5,660	1,750
Challenge badges	-	-	-	563
Shop sales	842	-	842	771
Bank interest	4	-	4	3
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Wayleave	121	-	121	120
<b>Total</b>	<u>22,439</u>	<u>-</u>	<u>22,439</u>	<u>30,855</u>
<b>Friends of Ty Clwyd:</b>				
100 Club subscriptions	1,000	-	1,000	820
Friends subscriptions	915	-	915	-
Donations	1,690	-	1,690	-
Gift Aid	-	-	-	-
Friends gathering	1,138	-	1,138	-
Quiz	-	-	-	-
Bank interest	660	-	660	541
<b>Total</b>	<u>5,403</u>	<u>-</u>	<u>5,403</u>	<u>1,361</u>
<b>Income from Investments:</b>				
Interest income	3,744	-	3,744	3,005
<b>Total</b>	<u>3,744</u>	<u>-</u>	<u>3,744</u>	<u>3,005</u>

**Other information:**

All income in the prior year was unrestricted, except for a grant of £9,999

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**4 Analysis of expenditure**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Expenditure on charitable activities:</b>				
Annual Review, reports, awards and expenses	428	-	428	2,698
Advisers' expenses	57	-	57	322
Going away with expenses	12	-	12	55
LQ and Mentor expenses	320	-	320	502
Executive expenses and travel	790	-	790	861
PR	381	-	381	151
Website and e-mail hosting	244	-	244	93
Sundries	148	-	148	134
Subscriptions	-	-	-	-
Bank charges	60	-	60	60
Badges	130	-	130	126
Gifts	80	-	80	50
<b>Total</b>	<u>2,650</u>	<u>-</u>	<u>2,650</u>	<u>5,052</u>
<b>Ty Clwyd:</b>				
Grass cutting	-	-	-	-
Oil	2,852	-	2,852	2,331
Gas	149	-	149	74
Electric	4,021	-	4,021	4,400
Water	1,046	-	1,046	337
Waste collection	883	-	883	2,280
Telephone and broadband	560	-	560	650
Travel expenses	241	-	241	511
Warden	1,000	-	1,000	2,000
Cleaning and laundry	300	-	300	256
Repairs and maintenance	12,134	-	12,134	18,232
Replacement and new items	-	-	-	-
Printing, postage and PR	-	-	-	-
Shop purchases (adjusted for stock)	1,205	-	1,205	1,145
Skillsbuilder day	287	-	287	-
Performing Rights licences	85	-	85	155
Insurances	3,720	-	3,720	4,083
Gifts	59	-	59	-
Website	110	-	110	93
Bank charges	72	-	72	84
Challenge badges	-	-	-	210
Depreciation of fixtures and fittings	-	-	-	-
<b>Total</b>	<u>28,724</u>	<u>-</u>	<u>28,724</u>	<u>36,841</u>
<b>Friends of Ty Clwyd:</b>				
100 Club prizes	390	-	390	330
Postage	42	-	42	80
Bank charges	81	-	81	81
Travel expenses	-	-	-	-
Friends gathering	137	-	137	-
Quiz	-	-	-	-
<b>Total</b>	<u>650</u>	<u>-</u>	<u>650</u>	<u>491</u>

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**5 Details of certain items of expenditure**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Fees for examination of the accounts</b>		
Independent examiner's fees	-	-
Other fees	-	-
	-	-

**6 Grants and donations paid**

	<b>Total</b>	<b>Number</b>
	£	of grants
<b>Grants made to individuals</b>		
Training	-	-
International	700	1
	700	1
<b>Grants to institutions</b>	-	-
<b>Total value and number of grants and donations</b>	700	1

**7 Tangible fixed assets**

**7.1 Cost**

	<b>Freehold</b>	<b>Fixtures,</b>	<b>Total</b>
	<b>land &amp;</b>	<b>fixtures &amp;</b>	
	<b>buildings</b>	<b>equipment</b>	
	£	£	£
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	494,892	25,390	520,282

**7.2 Depreciation**

		<b>Straight</b>	
		<b>line</b>	
		<b>20%</b>	
<b>Depreciation, SL 20%</b>			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	-	25,390	25,390

**7.3 Net book value**

Net book value at the beginning of the year	494,892	-	494,892
Net book value at the end of the year	494,892	-	494,892

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

<b>8 Stocks</b>	<b>Stock for resale £</b>
<b>Ty Clwyd shop:</b>	
Opening	2,588
Added in year	404
Expensed in year	-1,205
<b>Total this year</b>	<u>1,787</u>
<b>Total previous year</b>	<u>2,588</u>

<b>9 Debtors</b>	<b>2024 £</b>	<b>2023 £</b>
Subscriptions	-	-
<b>Total</b>	<u>-</u>	<u>-</u>

<b>10 Cash at bank and in hand:</b>	<b>2024 £</b>	<b>2023 £</b>
Cash at bank and on hand	190,880	177,969
<b>Total</b>	<u>190,880</u>	<u>177,969</u>

<b>11 Creditors</b>	<b>2024 £</b>	<b>2023 £</b>
Subscriptions	1,215	145
<b>Total</b>	<u>1,215</u>	<u>145</u>

**12 Charity funds**

**12.1 Details of material funds held and movements during the CURRENT reporting period**

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward				Transfers	Fund balances carried forward
		£	£	£	£		£
Accumulated fund	U	148,590	17,667	-5,095	-4,819	156,343	
Pioneering and camp equipment fund	R	101				101	
Events fund	D	8,458				8,458	
Sponsor a girl fund	R	125				125	
Llio Evans fund	R	391				391	
Ty Clwyd	D	502,915	22,439	-28,724	5,319	501,949	
Friends of Ty Clwyd	D	14,724	5,403	-650	-500	18,977	
<b>Total funds</b>		<u>675,304</u>	<u>45,509</u>	<u>-34,469</u>	<u>-</u>	<u>686,344</u>	

**12.2 Transfers between funds during the CURRENT reporting period**

<b>Reason for transfer</b>	<b>£</b>
Subscriptions from accumulated fund to Ty Clwyd fund	1,283
Transfer from accumulated fund to Ty Clwyd fund for sewage pump repair	3,536
Transfer from Llio Evans fund to accumulated fund for international	-
Transfer from Sponsor a Girl fund to accumulated fund for uniform	-
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	500

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2024**

**12.3 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type	Fund balances brought forward				Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	140,724	18,487	-6,795	-3,826	148,590
Pioneering and camp equipment fund	R	101				101
Events fund	D	8,458				8,458
Sponsor a girl fund	R	150			-25	125
Llio Evans fund	R	441			-50	391
Ty Clwyd	D	504,000	30,855	-36,841	4,901	502,915
Friends of Ty Clwyd	D	14,854	1,361	-491	-1,000	14,724
<b>Total funds</b>		<b>668,728</b>	<b>50,703</b>	<b>-44,127</b>	<b>-</b>	<b>675,304</b>

**12.4 Transfers between funds during the PREVIOUS reporting period**

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,249
Transfer from accumulated fund to Ty Clwyd fund for oil tank fence	2,352
Transfer from Llio Evans fund to accumulated fund for international	50
Transfer from Sponsor a Girl fund to accumulated fund for uniform	25
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	1,000

**12.5 Restricted funds**

**Description and purpose**

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)
Llio Evans fund	For Girlguiding international or similar activities for Llio Evans until 31st December 2025, then for international for members of the charity

**12.6 Unrestricted funds**

**Description and purpose**

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
------------------	---

**12.7 Designated funds**

**Description and purpose**

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

**13 Transactions with trustees and related parties**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

**13.2 Trustees' expenses**

	2024	2023
	£	£
<b>Type of expenses reimbursed</b>		
Executive expenses and travel	861	861
Advisers expenses	377	377
<b>Total</b>	<u>1,238</u>	<u>1,238</u>
 <b>The number of trustees reimbursed for expenses or who had expenses paid by the charity</b>		
	<u>15</u>	<u>15</u>

**CLWYD COUNTY GUIDES**

England & Wales - Charity number 1029693

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> January 2023 To 31<sup>st</sup> December 2023

Charity name: Clwyd County Guides operating as Girlguiding Clwyd

Charity registration number: 1029693

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Working with and providing activities and education for girls and women.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Girls have gained Bronze, Silver and Gold Awards  Ladies have achieved leadership qualifications  Camps and activities have been held in the County and by individual Units
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission and make sure updated guidance is read

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Girls have gained Bronze, Silver and Gold Awards</p> <p>Ladies have achieved leadership qualifications</p> <p>Camps and activities have been held in the County and by individual Units. More girls have been given opportunities to attend events and camps and enjoy the outdoors. Girls have been able to attend County day events to meet other girls in the County and gain skills and badges.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Cash at bank and in hand was £177,969. Total assets of £675,304
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A detailed reserves policy is held and reviewed annually. Held to maintain Ty Clwyd (our residential centre), support Leaders with training, provide administration and events, maintain IT.
Amount of reserves held	Para 1.22	£177,969
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Royal Charter
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are members of the executive committee and represent a role or a Division in the County. They are chosen based on nominations (and elected if more than one nomination). Division representatives are nominated and elected by their Division and Role holders by the County Commissioner (Chair)

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Clwyd County Guides
Other name the charity uses	Girlguiding Clwyd
Registered charity number	1029693
Charity's principal address	Ty Clwyd Glan Elwy, Llanfairtalhaiarn, Abergele LL22 8S

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Rachel Pigott			
2	Zoe Fox			
3	Paula McPeake			
4	Alison Williams			
5	Ann Jones			
6	Isabel Blore			
7	Lynn Denney			
8	Jennifer Maxwell			
9	Brenda Lewis			
10	Joanna Rachel Ritchie		Appointed 13/01/2023	
11	Jacqueline Duffield			
12	Christina Hunt		Appointed 12/07/2023	
13	Heather Quayle			
14	Ellen Ruth Davies			
15	Megan Jones			
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>Megan Jones</i>	
<b>Full name(s)</b>	Megan Andrea Jones	
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	02/10/2024	

Girlguiding Clwyd

Accounts

31 December 2023

## **Independent Examiner's Report**

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31st December 2023 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly  
67 Well Street  
Buckley  
CH7 2PQ

Date: 28th April 2024

**Girlguiding Clwyd**  
**Statement of Financial Activities for the year ended 31 December 2023**

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>	<b>Note</b>				
<b>Income and endowments from:</b>					
Membership subscriptions		13,447	-	13,447	12,292
Grants, donations and legacies	3	16	-	16	-
Charitable activities	3	2,019	-	2,019	-
Ty Clwyd	3	20,856	9,999	30,855	10,792
Friends of Ty Clwyd	3	1,361	-	1,361	924
Investments	3	3,005	-	3,005	772
<b>Total</b>		<b>40,704</b>	<b>9,999</b>	<b>50,703</b>	<b>24,780</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Membership subscriptions:					
Girlguiding UK		159	-	159	138
Divisions		1,534	-	1,534	1,402
Grants and donations	6	50	-	50	1,295
Charitable activities	4	5,052	-	5,052	6,730
Ty Clwyd	4	26,842	9,999	36,841	15,672
Friends of Ty Clwyd	4	491	-	491	354
<b>Total</b>		<b>34,128</b>	<b>9,999</b>	<b>44,127</b>	<b>25,591</b>
<b>Net income</b>		6,576	-	6,576	-811
<b>Transfers between funds</b>	12	75	-75	-	-
<b>Net movement in funds</b>		<b>6,651</b>	<b>-75</b>	<b>6,576</b>	<b>-811</b>
Total funds brought forward		668,036	692	668,728	669,539
<b>Total funds carried forward</b>	<b>12</b>	<b>674,687</b>	<b>617</b>	<b>675,304</b>	<b>668,728</b>

**Girlguiding Clwyd**  
**Balance Sheet as at 31 December 2023**

	<u>Note</u>	<b>2023</b> £	<b>2022</b> £
<b>Fixed assets</b>			
Tangible assets	7	<u>494,892</u>	<u>494,892</u>
<b>Total fixed assets</b>		<u>494,892</u>	<u>494,892</u>
<b>Current assets</b>			
Stocks	8	2,588	3,610
Debtors	9	-	267
Cash at bank and in hand	10	<u>177,969</u>	<u>169,959</u>
<b>Total current assets</b>		<u>180,557</u>	<u>173,836</u>
<b>Creditors:</b> amounts falling due within one year	11	<u>145</u>	<u>-</u>
<b>Net current assets</b>		<u>180,412</u>	<u>173,836</u>
<b>Total assets less current liabilities</b>		<u>675,304</u>	<u>668,728</u>
<b>Total net assets</b>		<u>675,304</u>	<u>668,728</u>
<b>Funds of the charity</b>			
<b>Unrestricted and restricted funds</b>			
Accumulated fund	12	148,590	140,724
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		125	150
Llio Evans fund		391	441
Ty Clwyd		502,915	504,000
Friends of Ty Clwyd		14,724	14,854
<b>Total funds</b>		<u>675,304</u>	<u>668,728</u>

Approved on behalf of the trustees of Girlguiding Clwyd

Ms E R Davies, County Commissioner

Date: 21st March 2024

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

**2 Accounting policies**

**2.1 Income**

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants, donations and legacies** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts** Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

## **2.2 Expenditure and liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Deferred income** No material item of deferred income has been included in the accounts.

## **2.3 Assets**

**Tangible fixed assets for use by the Charity** Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

**Stocks** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**3 Analysis of income**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Grants, donations and legacies:</b>				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
<b>Total</b>	<u>16</u>	<u>-</u>	<u>16</u>	<u>-</u>
<b>Charitable activities:</b>				
Sale of badges	89	-	89	-
Girlguiding UK funding	1,930	-	1,930	-
<b>Total</b>	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>-</u>
<b>Ty Clwyd:</b>				
Donations and bequests	119	-	119	503
Grants	-	9,999	9,999	1,000
House fees	14,848	-	14,848	6,231
Camp site fees	2,382	-	2,382	1,501
Full site fees	1,750	-	1,750	290
Challenge badges	563	-	563	-
Shop sales	771	-	771	846
Bank interest	3	-	3	1
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Telephone	-	-	-	-
Wayleave	120	-	120	120
<b>Total</b>	<u>20,856</u>	<u>9,999</u>	<u>30,855</u>	<u>10,792</u>
<b>Friends of Ty Clwyd:</b>				
100 Club subscriptions	820	-	820	780
Friends subscriptions	-	-	-	-
Donations	-	-	-	-
Gift Aid	-	-	-	25
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Bank interest	541	-	541	119
<b>Total</b>	<u>1,361</u>	<u>-</u>	<u>1,361</u>	<u>924</u>
<b>Income from Investments:</b>				
Interest income	3,005	-	3,005	772
<b>Total</b>	<u>3,005</u>	<u>-</u>	<u>3,005</u>	<u>772</u>

**Other information:**

All income in the prior year was unrestricted

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**4 Analysis of expenditure**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Expenditure on charitable activities:</b>				
Annual Review, reports, awards and expenses	2,698	-	2,698	1,695
Advisers' expenses	322	-	322	3
Going away with expenses	55	-	55	47
LQ and Mentor expenses	502	-	502	330
Executive expenses and travel	861	-	861	951
PR	151	-	151	464
Website and e-mail hosting	93	-	93	2,551
Sundries	134	-	134	219
Moel Famau room	-	-	-	360
Subscriptions	-	-	-	-
Bank charges	60	-	60	70
Badges	126	-	126	-
Gifts	50	-	50	40
<b>Total</b>	<u>5,052</u>	<u>-</u>	<u>5,052</u>	<u>6,730</u>
<b>Ty Clwyd:</b>				
Grass cutting	-	-	-	-
Oil	2,331	-	2,331	2,712
Gas	74	-	74	-
Electric	4,400	-	4,400	2,130
Water	337	-	337	159
Waste collection	2,280	-	2,280	1,711
Telephone	650	-	650	644
Travel expenses	511	-	511	28
Warden	2,000	-	2,000	1,500
Cleaning and laundry	256	-	256	427
Repairs and maintenance	8,233	9,999	18,232	831
Replacement and new items	-	-	-	-
Printing, postage and PR	-	-	-	-
Shop purchases (adjusted for stock)	1,145	-	1,145	574
Performing Rights licences	155	-	155	651
Insurances	4,083	-	4,083	3,899
Gifts	-	-	-	-
Website	93	-	93	42
Bank charges	84	-	84	76
Challenge badges	210	-	210	288
Depreciation of fixtures and fittings	-	-	-	-
<b>Total</b>	<u>26,842</u>	<u>9,999</u>	<u>36,841</u>	<u>15,672</u>
<b>Friends of Ty Clwyd:</b>				
100 Club prizes	330	-	330	270
Postage	80	-	80	-
Bank charges	81	-	81	84
Travel expenses	-	-	-	-
Friends gathering	-	-	-	-
Quiz	-	-	-	-
<b>Total</b>	<u>491</u>	<u>-</u>	<u>491</u>	<u>354</u>

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**5 Details of certain items of expenditure**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Fees for examination of the accounts</b>		
Independent examiner's fees	-	-
Other fees	-	-
	-	-

**6 Grants and donations paid**

	<b>Total</b>	<b>Number</b>
	£	of grants
<b>Grants made to individuals</b>		
Training	-	-
International	50	1
	50	1
<b>Grants to institutions</b>	-	-
Total value and number of grants and donations	50	1

**7 Tangible fixed assets**

**7.1 Cost**

	<b>Freehold</b>	<b>Fixtures,</b>	<b>Total</b>
	<b>land &amp;</b>	<b>fixtures &amp;</b>	
	<b>buildings</b>	<b>equipment</b>	
	£	£	£
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	494,892	25,390	520,282

**7.2 Depreciation**

		<b>Straight</b>	
		<b>line</b>	
		<b>20%</b>	
<b>Depreciation, SL 20%</b>			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	-	25,390	25,390

**7.3 Net book value**

Net book value at the beginning of the year	494,892	-	494,892
Net book value at the end of the year	494,892	-	494,892

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

<b>8 Stocks</b>	<b>Stock for resale £</b>
<b>Ty Clwyd shop:</b>	
Opening	3,610
Added in year	122
Expensed in year	-1,144
<b>Total this year</b>	<u>2,588</u>
<b>Total previous year</b>	<u>3,610</u>

<b>9 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Subscriptions	-	267
<b>Total</b>	<u>-</u>	<u>267</u>

<b>10 Cash at bank and in hand:</b>	<b>2023 £</b>	<b>2022 £</b>
Cash at bank and on hand	177,969	169,959
<b>Total</b>	<u>177,969</u>	<u>169,959</u>

<b>11 Creditors</b>	<b>2023 £</b>	<b>2022 £</b>
Subscriptions	145	-
<b>Total</b>	<u>145</u>	<u>-</u>

**12 Charity funds**

**12.1 Details of material funds held and movements during the CURRENT reporting period**

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward				Transfers	Fund balances carried forward
		£	£	£	£		£
Accumulated fund	U	140,724	18,487	-6,795	-3,826	148,590	
Pioneering and camp equipment fund	R	101				101	
Events fund	D	8,458				8,458	
Sponsor a girl fund	R	150			-25	125	
Llio Evans fund	R	441			-50	391	
Ty Clwyd	D	504,000	30,855	-36,841	4,901	502,915	
Friends of Ty Clwyd	D	14,854	1,361	-491	-1,000	14,724	
<b>Total funds</b>		<u>668,728</u>	<u>50,703</u>	<u>-44,127</u>	<u>-</u>	<u>675,304</u>	

**12.2 Transfers between funds during the CURRENT reporting period**

<b>Reason for transfer</b>	<b>£</b>
Subscriptions from accumulated fund to Ty Clwyd fund	1,249
Transfer from accumulated fund to Ty Clwyd fund for oil tank fence	2,352
Transfer from Llio Evans fund to accumulated fund for international	50
Transfer from Sponsor a Girl fund to accumulated fund for uniform	25
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	1,000

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**12.3 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type	Fund balances brought forward				Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	138,366	13,064	-9,565	-1,141	140,724
Pioneering and camp equipment fund	R	101				101
Events fund	D	8,458				8,458
Sponsor a girl fund	R	150				150
Llio Evans fund	R	441				441
Ty Clwyd	D	507,739	10,792	-15,672	1,141	504,000
Friends of Ty Clwyd	D	14,284	924	-354		14,854
<b>Total funds</b>		<b>669,539</b>	<b>24,780</b>	<b>-25,591</b>	<b>-</b>	<b>668,728</b>

**12.4 Transfers between funds during the PREVIOUS reporting period**

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,141

**12.5 Restricted funds**

**Description and purpose**

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)
Llio Evans fund	For Girlguiding international or similar activities for Llio Evans until 31st December 2025, then for international for members of the charity

**12.6 Unrestricted funds**

**Description and purpose**

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
------------------	---

**12.7 Designated funds**

**Description and purpose**

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

**13 Transactions with trustees and related parties**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

**13.2 Trustees' expenses**

	2023	2022
	£	£
<b>Type of expenses reimbursed</b>		
Executive expenses and travel	861	951
Advisers expenses	377	50
<b>Total</b>	<b>1,238</b>	<b>1,001</b>
<b>The number of trustees reimbursed for expenses or who had expenses paid by the charity</b>	<b>15</b>	<b>13</b>

Girlguiding Clwyd

Accounts

31 December 2023

## **Independent Examiner's Report**

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31st December 2023 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2023.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly  
67 Well Street  
Buckley  
CH7 2PQ

Date: 28th April 2024

**Girlguiding Clwyd**  
**Statement of Financial Activities for the year ended 31 December 2023**

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming resources</b>	<b>Note</b>				
<b>Income and endowments from:</b>					
Membership subscriptions		13,447	-	13,447	12,292
Grants, donations and legacies	3	16	-	16	-
Charitable activities	3	2,019	-	2,019	-
Ty Clwyd	3	20,856	9,999	30,855	10,792
Friends of Ty Clwyd	3	1,361	-	1,361	924
Investments	3	3,005	-	3,005	772
<b>Total</b>		<b>40,704</b>	<b>9,999</b>	<b>50,703</b>	<b>24,780</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Membership subscriptions:					
Girlguiding UK		159	-	159	138
Divisions		1,534	-	1,534	1,402
Grants and donations	6	50	-	50	1,295
Charitable activities	4	5,052	-	5,052	6,730
Ty Clwyd	4	26,842	9,999	36,841	15,672
Friends of Ty Clwyd	4	491	-	491	354
<b>Total</b>		<b>34,128</b>	<b>9,999</b>	<b>44,127</b>	<b>25,591</b>
<b>Net income</b>		6,576	-	6,576	-811
<b>Transfers between funds</b>	12	75	-75	-	-
<b>Net movement in funds</b>		<b>6,651</b>	<b>-75</b>	<b>6,576</b>	<b>-811</b>
Total funds brought forward		668,036	692	668,728	669,539
<b>Total funds carried forward</b>	<b>12</b>	<b>674,687</b>	<b>617</b>	<b>675,304</b>	<b>668,728</b>

**Girlguiding Clwyd**  
**Balance Sheet as at 31 December 2023**

	<u>Note</u>	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	<u>494,892</u>	<u>494,892</u>
<b>Total fixed assets</b>		494,892	494,892
<b>Current assets</b>			
Stocks	8	2,588	3,610
Debtors	9	-	267
Cash at bank and in hand	10	<u>177,969</u>	<u>169,959</u>
<b>Total current assets</b>		<u>180,557</u>	<u>173,836</u>
<b>Creditors:</b> amounts falling due within one year	11	<u>145</u>	<u>-</u>
<b>Net current assets</b>		<u>180,412</u>	<u>173,836</u>
<b>Total assets less current liabilities</b>		<u>675,304</u>	<u>668,728</u>
<b>Total net assets</b>		<u>675,304</u>	<u>668,728</u>
<b>Funds of the charity</b>			
<b>Unrestricted and restricted funds</b>			
Accumulated fund	12	148,590	140,724
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		125	150
Llio Evans fund		391	441
Ty Clwyd		502,915	504,000
Friends of Ty Clwyd		14,724	14,854
<b>Total funds</b>		<u>675,304</u>	<u>668,728</u>

Approved on behalf of the trustees of Girlguiding Clwyd

Ms E R Davies, County Commissioner

Date: 21st March 2024

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

**2 Accounting policies**

**2.1 Income**

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants, donations and legacies** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts** Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

## **2.2 Expenditure and liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Deferred income** No material item of deferred income has been included in the accounts.

## **2.3 Assets**

**Tangible fixed assets for use by the Charity** Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

**Stocks** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**3 Analysis of income**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Grants, donations and legacies:</b>				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
<b>Total</b>	<u>16</u>	<u>-</u>	<u>16</u>	<u>-</u>
<b>Charitable activities:</b>				
Sale of badges	89	-	89	-
Girlguiding UK funding	1,930	-	1,930	-
<b>Total</b>	<u>2,019</u>	<u>-</u>	<u>2,019</u>	<u>-</u>
<b>Ty Clwyd:</b>				
Donations and bequests	119	-	119	503
Grants	-	9,999	9,999	1,000
House fees	14,848	-	14,848	6,231
Camp site fees	2,382	-	2,382	1,501
Full site fees	1,750	-	1,750	290
Challenge badges	563	-	563	-
Shop sales	771	-	771	846
Bank interest	3	-	3	1
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Telephone	-	-	-	-
Wayleave	120	-	120	120
<b>Total</b>	<u>20,856</u>	<u>9,999</u>	<u>30,855</u>	<u>10,792</u>
<b>Friends of Ty Clwyd:</b>				
100 Club subscriptions	820	-	820	780
Friends subscriptions	-	-	-	-
Donations	-	-	-	-
Gift Aid	-	-	-	25
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Bank interest	541	-	541	119
<b>Total</b>	<u>1,361</u>	<u>-</u>	<u>1,361</u>	<u>924</u>
<b>Income from Investments:</b>				
Interest income	3,005	-	3,005	772
<b>Total</b>	<u>3,005</u>	<u>-</u>	<u>3,005</u>	<u>772</u>

**Other information:**

All income in the prior year was unrestricted

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**4 Analysis of expenditure**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Expenditure on charitable activities:</b>				
Annual Review, reports, awards and expenses	2,698	-	2,698	1,695
Advisers' expenses	322	-	322	3
Going away with expenses	55	-	55	47
LQ and Mentor expenses	502	-	502	330
Executive expenses and travel	861	-	861	951
PR	151	-	151	464
Website and e-mail hosting	93	-	93	2,551
Sundries	134	-	134	219
Moel Famau room	-	-	-	360
Subscriptions	-	-	-	-
Bank charges	60	-	60	70
Badges	126	-	126	-
Gifts	50	-	50	40
<b>Total</b>	<b>5,052</b>	<b>-</b>	<b>5,052</b>	<b>6,730</b>
<b>Ty Clwyd:</b>				
Grass cutting	-	-	-	-
Oil	2,331	-	2,331	2,712
Gas	74	-	74	-
Electric	4,400	-	4,400	2,130
Water	337	-	337	159
Waste collection	2,280	-	2,280	1,711
Telephone	650	-	650	644
Travel expenses	511	-	511	28
Warden	2,000	-	2,000	1,500
Cleaning and laundry	256	-	256	427
Repairs and maintenance	8,233	9,999	18,232	831
Replacement and new items	-	-	-	-
Printing, postage and PR	-	-	-	-
Shop purchases (adjusted for stock)	1,145	-	1,145	574
Performing Rights licences	155	-	155	651
Insurances	4,083	-	4,083	3,899
Gifts	-	-	-	-
Website	93	-	93	42
Bank charges	84	-	84	76
Challenge badges	210	-	210	288
Depreciation of fixtures and fittings	-	-	-	-
<b>Total</b>	<b>26,842</b>	<b>9,999</b>	<b>36,841</b>	<b>15,672</b>
<b>Friends of Ty Clwyd:</b>				
100 Club prizes	330	-	330	270
Postage	80	-	80	-
Bank charges	81	-	81	84
Travel expenses	-	-	-	-
Friends gathering	-	-	-	-
Quiz	-	-	-	-
<b>Total</b>	<b>491</b>	<b>-</b>	<b>491</b>	<b>354</b>

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**5 Details of certain items of expenditure**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Fees for examination of the accounts</b>		
Independent examiner's fees	-	-
Other fees	-	-
	-	-

**6 Grants and donations paid**

	<b>Total</b>	<b>Number</b>
	£	of grants
<b>Grants made to individuals</b>		
Training	-	-
International	50	1
	50	1
<b>Grants to institutions</b>	-	-
Total value and number of grants and donations	50	1

**7 Tangible fixed assets**

**7.1 Cost**

	<b>Freehold</b>	<b>Fixtures,</b>	<b>Total</b>
	<b>land &amp;</b>	<b>fixtures &amp;</b>	
	<b>buildings</b>	<b>equipment</b>	
	£	£	£
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	494,892	25,390	520,282

**7.2 Depreciation**

		<b>Straight</b>	
		<b>line</b>	
		<b>20%</b>	
<b>Depreciation, SL 20%</b>			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	-	25,390	25,390

**7.3 Net book value**

Net book value at the beginning of the year	494,892	-	494,892
Net book value at the end of the year	494,892	-	494,892

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

<b>8 Stocks</b>	<b>Stock for resale £</b>
<b>Ty Clwyd shop:</b>	
Opening	3,610
Added in year	122
Expensed in year	-1,144
<b>Total this year</b>	<u>2,588</u>
<b>Total previous year</b>	<u>3,610</u>

<b>9 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Subscriptions	-	267
<b>Total</b>	<u>-</u>	<u>267</u>

<b>10 Cash at bank and in hand:</b>	<b>2023 £</b>	<b>2022 £</b>
Cash at bank and on hand	177,969	169,959
<b>Total</b>	<u>177,969</u>	<u>169,959</u>

<b>11 Creditors</b>	<b>2023 £</b>	<b>2022 £</b>
Subscriptions	145	-
<b>Total</b>	<u>145</u>	<u>-</u>

**12 Charity funds**

**12.1 Details of material funds held and movements during the CURRENT reporting period**

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought forward				Transfers	Fund balances carried forward
		£	£	£	£		£
Accumulated fund	U	140,724	18,487	-6,795	-3,826	148,590	
Pioneering and camp equipment fund	R	101				101	
Events fund	D	8,458				8,458	
Sponsor a girl fund	R	150			-25	125	
Llio Evans fund	R	441			-50	391	
Ty Clwyd	D	504,000	30,855	-36,841	4,901	502,915	
Friends of Ty Clwyd	D	14,854	1,361	-491	-1,000	14,724	
<b>Total funds</b>		<u>668,728</u>	<u>50,703</u>	<u>-44,127</u>	<u>-</u>	<u>675,304</u>	

**12.2 Transfers between funds during the CURRENT reporting period**

<b>Reason for transfer</b>	<b>£</b>
Subscriptions from accumulated fund to Ty Clwyd fund	1,249
Transfer from accumulated fund to Ty Clwyd fund for oil tank fence	2,352
Transfer from Llio Evans fund to accumulated fund for international	50
Transfer from Sponsor a Girl fund to accumulated fund for uniform	25
Transfer from Friends of Ty Clwyd fund to Ty Clwyd fund	1,000

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2023**

**12.3 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type	Fund balances brought forward				Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	138,366	13,064	-9,565	-1,141	140,724
Pioneering and camp equipment fund	R	101				101
Events fund	D	8,458				8,458
Sponsor a girl fund	R	150				150
Llio Evans fund	R	441				441
Ty Clwyd	D	507,739	10,792	-15,672	1,141	504,000
Friends of Ty Clwyd	D	14,284	924	-354		14,854
<b>Total funds</b>		<b>669,539</b>	<b>24,780</b>	<b>-25,591</b>	<b>-</b>	<b>668,728</b>

**12.4 Transfers between funds during the PREVIOUS reporting period**

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,141

**12.5 Restricted funds**

**Description and purpose**

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)
Llio Evans fund	For Girlguiding international or similar activities for Llio Evans until 31st December 2025, then for international for members of the charity

**12.6 Unrestricted funds**

**Description and purpose**

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
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**12.7 Designated funds**

**Description and purpose**

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

**13 Transactions with trustees and related parties**

**13.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

**13.2 Trustees' expenses**

	2023	2022
	£	£
<b>Type of expenses reimbursed</b>		
Executive expenses and travel	861	951
Advisers expenses	377	50
<b>Total</b>	<b>1,238</b>	<b>1,001</b>
<b>The number of trustees reimbursed for expenses or who had expenses paid by the charity</b>	<b>15</b>	<b>13</b>

**CLWYD COUNTY GUIDES**

England & Wales - Charity number 1029693

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# Accounts

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Girlguiding Clwyd

Accounts

31 December 2020

## **Independent Examiner's Report**

Report to the trustees of GirlGuiding Clwyd, charity number 1029693, on the accounts for the year ended 31 December 2020 which are set out on pages 2 to 10.

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

### **Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ms S Daly  
67 Well Street  
Buckley  
CH7 2PQ

Date: 12th September 2021

**Girlguiding Clwyd**  
**Statement of Financial Activities for the year ended 31 December 2020**

		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Incoming resources</b>	<b>Note</b>				
<b>Income and endowments from:</b>					
Membership subscriptions		22,321	-	22,321	24,134
Grants, donations and legacies	3	16	-	16	-
Charitable activities	3	-	-	-	2,280
Ty Clwyd	3	12,732	-	12,732	17,541
Friends of Ty Clwyd	3	3,643	-	3,643	2,144
Investments	3	207	-	207	438
<b>Total</b>		<b>38,919</b>	<b>-</b>	<b>38,919</b>	<b>46,537</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Membership subscriptions:					
Girlguiding UK		85	-	85	200
Divisions		2,098	-	2,098	2,271
Grants and donations	6	-	-	-	2,488
Charitable activities	4	2,215	-	2,215	7,129
Ty Clwyd	4	16,867	-	16,867	23,138
Friends of Ty Clwyd	4	447	-	447	557
<b>Total</b>		<b>21,712</b>	<b>-</b>	<b>21,712</b>	<b>35,783</b>
<b>Net income</b>		17,207	-	17,207	10,754
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net movement in funds</b>		17,207	-	17,207	10,754
Total funds brought forward		642,517	251	642,768	632,014
<b>Total funds carried forward</b>	<b>11</b>	<b>659,724</b>	<b>251</b>	<b>659,975</b>	<b>642,768</b>

**Girlguiding Clwyd**  
**Balance Sheet as at 31 December 2020**

	<u>Note</u>	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	7	494,892	495,371
<b>Total fixed assets</b>		<u>494,892</u>	<u>495,371</u>
<b>Current assets</b>			
Stocks	8	4,196	4,196
Debtors	9	183	75
Cash at bank and in hand	10	160,704	143,126
<b>Total current assets</b>		<u>165,083</u>	<u>147,397</u>
<b>Creditors:</b> amounts falling due within one year		<u>-</u>	<u>-</u>
<b>Net current assets</b>		<u>165,083</u>	<u>147,397</u>
<b>Total assets less current liabilities</b>		<u>659,975</u>	<u>642,768</u>
<b>Total net assets</b>		<u>659,975</u>	<u>642,768</u>
<b>Funds of the charity</b>			
<b>Unrestricted and restricted funds</b>			
Accumulated fund	11	130,302	113,863
Pioneering and camp equipment fund		101	101
Events fund		8,458	8,458
Sponsor a girl fund		150	150
Ty Clwyd		507,839	510,267
Friends of Ty Clwyd		13,125	9,929
<b>Total funds</b>		<u>659,975</u>	<u>642,768</u>

Approved on behalf of the trustees of Girlguiding Clwyd

Ms E R Davies, County Commissioner

Date: 21st October 2021

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

**2 Accounting policies**

**2.1 Income**

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants, donations and legacies** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies** Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Tax reclaims on donations and gifts** Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any volunteer help received is not included in the accounts but is described in the trustees' annual report.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

## **2.2 Expenditure and liabilities**

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Deferred income** No material item of deferred income has been included in the accounts.

## **2.3 Assets**

**Tangible fixed assets for use by the Charity** Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

Fixtures and fittings are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

The depreciation rates and methods used are disclosed in note 7.

**Stocks** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**3 Analysis of income**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Grants, donations and legacies:</b>				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
<b>Total</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>-</b>
<b>Charitable activities:</b>				
Sale of challenge badges	-	-	-	-
Receipts contra payments:				
Brownie transition	-	-	-	1,030
BP weekends	-	-	-	1,250
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,280</b>
<b>Ty Clwyd:</b>				
Donations and bequests	-	-	-	-
Grants	10,000	-	10,000	-
House fees	2,208	-	2,208	10,932
Camp site fees	-	-	-	1,263
Full site fees	-	-	-	3,792
Shop sales	101	-	101	822
Bank interest	-	-	-	-
Grazing rent	300	-	300	300
Badge machine	-	-	-	-
Telephone	-	-	-	-
Insurance claim	-	-	-	177
BT refunds	-	-	-	36
Bank compensation	-	-	-	100
Wayleave	123	-	123	119
<b>Total</b>	<b>12,732</b>	<b>-</b>	<b>12,732</b>	<b>17,541</b>
<b>Friends of Ty Clwyd:</b>				
100 Club subscriptions	852	-	852	730
Friends subscriptions	-	-	-	341
Friends donations	2,550	-	2,550	104
Gift Aid	152	-	152	-
Friends gathering	-	-	-	498
Quiz	69	-	69	141
Band concert	-	-	-	293
Bank interest	20	-	20	37
<b>Total</b>	<b>3,643</b>	<b>-</b>	<b>3,643</b>	<b>2,144</b>
<b>Income from Investments:</b>				
Interest income	207	-	207	438
<b>Total</b>	<b>207</b>	<b>-</b>	<b>207</b>	<b>438</b>
<b>Other information:</b>				
All income in the prior year was unrestricted				

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**4 Analysis of expenditure**

Analysis	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Expenditure on charitable activities:</b>				
PR	-	-	-	-
Annual Review, reports, awards and expenses	723	-	723	2,394
Advisers' expenses	73	-	73	546
LQ and Mentor expenses	678	-	678	602
Executive expenses and travel	403	-	403	1,360
Payments contra receipts:				
Brownie transition	-	-	-	567
BP weekends	-	-	-	1,052
County camp	-	-	-	84
Website and e-mail hosting	57	-	57	42
Sundries	40	-	40	2
Moel Fammau room	-	-	-	300
Subscriptions	-	-	-	60
Gifts	241	-	241	120
<b>Total</b>	<b>2,215</b>	<b>-</b>	<b>2,215</b>	<b>7,129</b>
<b>Ty Clwyd:</b>				
Grass cutting	-	-	-	-
Oil	1,142	-	1,142	2,205
Gas	53	-	53	106
Electric	2,035	-	2,035	2,111
Water	1,188	-	1,188	1,502
Waste collection	1,048	-	1,048	2,428
Telephone	775	-	775	602
Travel expenses	399	-	399	100
Warden	2,000	-	2,000	2,000
Cleaning and laundry	410	-	410	634
Repairs and maintenance	2,400	-	2,400	4,220
Replacement and new items	488	-	488	134
Printing, postage and PR	73	-	73	54
Shop purchases (adjusted for stock)	-	-	-	1,299
Performing Rights licences	-	-	-	1,146
TV licence	155	-	155	151
PO box fees	353	-	353	342
Insurances	3,828	-	3,828	3,597
Website	41	-	41	28
Depreciation of fixtures and fittings	479	-	479	479
<b>Total</b>	<b>16,867</b>	<b>-</b>	<b>16,867</b>	<b>23,138</b>
<b>Friends of Ty Clwyd:</b>				
100 Club prizes	360	-	360	330
Postage	57	-	57	23
Printing	-	-	-	34
Travel expenses	-	-	-	83
Friends gathering	-	-	-	57
Quiz	30	-	30	30
<b>Total</b>	<b>447</b>	<b>-</b>	<b>447</b>	<b>557</b>

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**5 Details of certain items of expenditure**

	2020	2019
	£	£
<b>Fees for examination of the accounts</b>		
Independent examiner's fees	-	-
Other fees	-	-
	<u>-</u>	<u>-</u>

**6 Grants and donations paid**

	Total	Number
	£	of grants
<b>Grants made to individuals</b>		
Training	-	-
International	-	-
	<u>-</u>	<u>-</u>
<b>Grants to institutions</b>	-	-
	<u>-</u>	<u>-</u>
Total value and number of grants and donations	<u>-</u>	<u>-</u>

**7 Tangible fixed assets**

**7.1 Cost**

	Freehold land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
At the beginning of the year	494,892	25,390	520,282
Additions	-	-	-
Disposals	-	-	-
<b>At the end of the year</b>	<u>494,892</u>	<u>25,390</u>	<u>520,282</u>

**7.2 Depreciation**

		Straight line 20%	
<b>Depreciation, SL 20%</b>			
At the beginning of the year	-	24,911	24,911
Depreciation	-	479	479
Disposals	-	-	-
<b>At the end of the year</b>	<u>-</u>	<u>25,390</u>	<u>25,390</u>

**7.3 Net book value**

Net book value at the beginning of the year	494,892	479	495,371
Net book value at the end of the year	<u>494,892</u>	<u>-</u>	<u>494,892</u>

Ty Clwyd building is not depreciated as it is well maintained and the residual value is not materially different from the carrying amount of the asset.

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**8 Stocks**

	Stock for resale £
<b>Ty Clwyd shop:</b>	
Opening	4,196
Added in year	-
Expensed in year	-
<b>Total this year</b>	4,196
<b>Total previous year</b>	4,196

**9 Debtors**

	2020 £	2019 £
Subscriptions	183	75
<b>Total</b>	183	75

**10 Cash at bank and in hand:**

	2020 £	2019 £
Cash at bank and on hand	160,704	143,126
<b>Total</b>	160,704	143,126

**11 Charity funds**

**11.1 Details of material funds held and movements during the CURRENT reporting period**

Key: R - restricted income funds, U - unrestricted funds and D - designated funds

Fund names	Type	Fund balances brought				Transfers	Fund balances carried forward
		£	£	£	£	£	£
Accumulated fund	U	113,863	22,544	-4,398	-1,707	130,302	
Pioneering and camp equipment fund	R	101				101	
Events fund	D	8,458				8,458	
Sponsor a girl fund	R	150				150	
Ty Clwyd	D	510,267	12,732	-16,867	1,707	507,839	
Friends of Ty Clwyd	D	9,929	3,643	-447		13,125	
<b>Total funds</b>		642,768	38,919	-21,712	-	659,975	

**11.2 Transfers between funds during the CURRENT reporting period**

Reason for transfer	£
Subscriptions from accumulated fund to Ty Clwyd fund	1,849

**Girlguiding Clwyd**  
**Notes to the accounts for the year ended 31 December 2020**

**11.3 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type	Fund balances brought forward				Fund balances carried forward
		£	£	£	£	£
Accumulated fund	U	101,381	26,852	-12,088	-2,282	113,863
Pioneering and camp equipment fund	R	101				101
Events fund	D	7,881			577	8,458
Sponsor a girl fund	R	150				150
Jo Harris Collection - Corwen Guides	D	144			-144	-
Ty Clwyd	D	514,015	17,541	-23,138	1,849	510,267
Friends of Ty Clwyd	D	8,342	2,144	-557		9,929
<b>Total funds</b>		<b>632,014</b>	<b>46,537</b>	<b>-35,783</b>	<b>-</b>	<b>642,768</b>

**11.4 Transfers between funds during the PREVIOUS reporting period**

Reason for transfer	£
Surplus on events from accumulated fund to events fund	577
Subscriptions from accumulated fund to Ty Clwyd fund	1,849
Balance on Jo Harris Collection fund to accumulated fund at end of designation	144

**11.5 Restricted funds**

**Description and purpose**

Pioneering and camp equipment fund	For pioneering and camp equipment to be used by members of the charity
Sponsor a girl fund	For the charity's girls for Girlguiding uniform or resources (to £25 per girl)

**11.6 Unrestricted funds**

**Description and purpose**

Accumulated fund	For general expenditure in all areas relating to the charity for the benefit of its members
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**11.7 Designated funds**

**Description and purpose**

Events fund	Net surplus from the charity's events to cover deficits on the charity's events
Jo Harris Collection - Corwen Guides	For the opening of a Guide unit in Corwen (before 31st October 2018)
Ty Clwyd	For any expenditure relating to Ty Clwyd
Friends of Ty Clwyd	For capital and enhancement expenditure relating to Ty Clwyd

**12 Transactions with trustees and related parties**

**12.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

**12.2 Trustees' expenses**

	2020	2019
	£	£
<b>Type of expenses reimbursed</b>		
Executive expenses and travel	403	1,360
Advisers expenses	73	546
<b>Total</b>	<b>476</b>	<b>1,906</b>
<b>The number of trustees reimbursed for expenses or who had expenses paid by the charity</b>	<b>11</b>	<b>14</b>