



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2023 To 31st 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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

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)

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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

Signature(s)	<i>Megan Jones</i>	
Full name(s)	Megan Andrea Jones	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	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 £
Incoming resources	<u>Note</u>				
Income and endowments from:					
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
Total		40,704	9,999	50,703	24,780
Resources expended					
Expenditure on:					
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
Total		34,128	9,999	44,127	25,591
Net income		6,576	-	6,576	-811
Transfers between funds	12	75	-75	-	-
Net movement in funds		6,651	-75	6,576	-811
Total funds brought forward		668,036	692	668,728	669,539
Total funds carried forward	12	674,687	617	675,304	668,728

Girlguiding Clwyd
Balance Sheet as at 31 December 2023

	<u>Note</u>	2023 £	2022 £
Fixed assets			
Tangible assets	7	494,892	494,892
Total fixed assets		494,892	494,892
Current assets			
Stocks	8	2,588	3,610
Debtors	9	-	267
Cash at bank and in hand	10	177,969	169,959
Total current assets		180,557	173,836
Creditors: amounts falling due within one year	11	145	-
Net current assets		180,412	173,836
Total assets less current liabilities		675,304	668,728
Total net assets		675,304	668,728
Funds of the charity			
Unrestricted and restricted funds	12		
Accumulated fund		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
Total funds		675,304	668,728

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 £
Grants, donations and legacies:				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
Total	16	-	16	-
Charitable activities:				
Sale of badges	89	-	89	-
Girlguiding UK funding	1,930	-	1,930	-
Total	2,019	-	2,019	-
Ty Clwyd:				
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
Total	20,856	9,999	30,855	10,792
Friends of Ty Clwyd:				
100 Club subscriptions	820	-	820	780
Friends subscriptions	-	-	-	-
Donations	-	-	-	-
Gift Aid	-	-	-	25
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Bank interest	541	-	541	119
Total	1,361	-	1,361	924
Income from Investments:				
Interest income	3,005	-	3,005	772
Total	3,005	-	3,005	772

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 £
Expenditure on charitable activities:				
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
Total	5,052	-	5,052	6,730

Ty Clwyd:

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	-	-	-	-
Total	26,842	9,999	36,841	15,672

Friends of Ty Clwyd:

100 Club prizes	330	-	330	270
Postage	80	-	80	-
Bank charges	81	-	81	84
Travel expenses	-	-	-	-
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Total	491	-	491	354

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

5 Details of certain items of expenditure

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

6 Grants and donations paid

	Total £	Number of grants
Grants made to individuals		
Training	-	-
International	50	1
	<u>50</u>	
Grants to institutions	-	-
	<u>-</u>	
Total value and number of grants and donations	<u>50</u>	<u>1</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	-	-	-
At the end of the year	<u>494,892</u>	<u>25,390</u>	<u>520,282</u>

7.2 Depreciation

		Straight line 20%	
Depreciation, SL 20%			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
At the end of the year	<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	-	494,892
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 2023

8 Stocks

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

9 Debtors

	2023 £	2022 £
Subscriptions	-	267
Total	<u>-</u>	<u>267</u>

10 Cash at bank and in hand:

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

11 Creditors

	2023 £	2022 £
Subscriptions	145	-
Total	<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	Income	Expenditure	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
Total funds		<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

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

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	Income	Expenditure	Transfers	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
Total funds		669,539	24,780	-25,591	-	668,728

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

Girlguiding Clwyd

Accounts

31 December 2023

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CH7 2PQ

Date: 28th April 2024

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

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Incoming resources	<u>Note</u>				
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Girlguiding Clwyd
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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 £
Grants, donations and legacies:				
Donations and gifts	16	-	16	-
Gift aid	-	-	-	-
Total	16	-	16	-
Charitable activities:				
Sale of badges	89	-	89	-
Girlguiding UK funding	1,930	-	1,930	-
Total	2,019	-	2,019	-
Ty Clwyd:				
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
Total	20,856	9,999	30,855	10,792
Friends of Ty Clwyd:				
100 Club subscriptions	820	-	820	780
Friends subscriptions	-	-	-	-
Donations	-	-	-	-
Gift Aid	-	-	-	25
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Bank interest	541	-	541	119
Total	1,361	-	1,361	924
Income from Investments:				
Interest income	3,005	-	3,005	772
Total	3,005	-	3,005	772

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

	Unrestricted	Restricted	Total	Total
Analysis	Funds	Funds	2023	2022
	£	£	£	£
Expenditure on charitable activities:				
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
Total	5,052	-	5,052	6,730

Ty Clwyd:

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	-	-	-	-
Total	26,842	9,999	36,841	15,672

Friends of Ty Clwyd:

100 Club prizes	330	-	330	270
Postage	80	-	80	-
Bank charges	81	-	81	84
Travel expenses	-	-	-	-
Friends gathering	-	-	-	-
Quiz	-	-	-	-
Total	491	-	491	354

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

5 Details of certain items of expenditure

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

6 Grants and donations paid

	Total £	Number of grants
Grants made to individuals		
Training	-	-
International	50	1
	<u>50</u>	
Grants to institutions	-	-
	<u>-</u>	
Total value and number of grants and donations	<u>50</u>	<u>1</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	-	-	-
At the end of the year	<u>494,892</u>	<u>25,390</u>	<u>520,282</u>

7.2 Depreciation

		Straight line 20%	
Depreciation, SL 20%			
At the beginning of the year	-	25,390	25,390
Depreciation	-	-	-
Disposals	-	-	-
At the end of the year	<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	-	494,892
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 2023

8 Stocks

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

9 Debtors

	2023 £	2022 £
Subscriptions	-	267
Total	<u>-</u>	<u>267</u>

10 Cash at bank and in hand:

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

11 Creditors

	2023 £	2022 £
Subscriptions	145	-
Total	<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	Income	Expenditure	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
Total funds		<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

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

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	Income	Expenditure	Transfers	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
Total funds		669,539	24,780	-25,591	-	668,728

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