

GIRL GUIDE WOODBANK ACTIVITY CENTRE

**REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2025**

GIRL GUIDE WOODBANK ACTIVITY CENTRE

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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GIRL GUIDE WOODBANK ACTIVITY CENTRE
ANNUAL REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

Report of the Trustees for the year ended 31 December 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2025.

Reference and Administrative Details

Charity number: 1176106

Registered Office: 65 Walney Road
Liverpool
L12 5EN

Independent Examiner

Mr S Yates
Chartered Certified Accountant
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers

Nat West Bank Plc
5 Ormskirk Street
St Helens
Merseyside
WA10 1DR

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs L Raffe	- Appointed 1 January 2025
Mrs S A Macaulay	- Appointed 1 January 2025
Ms S Crone	- Appointed 1 January 2025
Ms H Dickinson	- Appointed 1 January 2025
Ms D Roberts	- Appointed 1 January 2025
Ms A Newsholme	- Appointed 1 January 2025
Ms C Gregson	- Appointed 1 January 2025
Ms M Roberts	- Appointed 1 January 2025
Ms T Daglar	- Appointed 1 January 2025
Ms R Bretherton	- Appointed 31 August 2025

GIRL GUIDE WOODBANK ACTIVITY CENTRE
ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of Woodbank Activity Centre concerned with the development of girls and young women enabling them to enjoy a safe out of doors space.

Appointment of Trustees

The Trustees are appointed under the terms of the Royal Charter. The County Commissioner of Merseyside is a member of Management Committee and appoints the Chairman.

Trustees Induction and Training

The Chairman meets with the County Commissioner and outgoing Chairman of Woodbank to discuss their role and to ensure smooth handover of office. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. Trustees attend trainings organised by the Girl Guide Association.

Organisation

The Management Committee of Woodbank Training Centre meets twice a year. The Annual Meeting is held once a year.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women enabling them to enjoy a safe out of doors environment.

In planning our activities for the year, we kept in mind the Charity Commissioners guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Woodbank Activity Centre is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Centre. The volunteers ensure the safeguarding and wellbeing of the children. The true value of the part played by the adult volunteers in the support of the ongoing success of the centre cannot be measured.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance

After our usual January shut down to deep clean the centre and undertake the annual maintenance checks, stocking up cleaning products for the year and checking our inventory we settled down to enjoy girls and leaders from all sections making full use of our facilities.

We welcomed new units as well as return visitors who all enjoyed themselves while staying, many of which booked for 2026 as soon as they returned home.

We held an annual meeting and open day in the summer and welcomed leaders from across the county and further afield from the Northwest England region and beyond, all of who were able to come and see our beautiful building and grounds.

Throughout the year we have undertaken many works to the building: A full bathroom renovation including the upgrade of the toilets and drainage system, a gas safety extract system in the kitchen and a new boiler along with all regulatory testing to ensure the building is compliant.

As usual "Friends of Woodbank" and the Woodbank Shop are doing sterling work in fundraising for our building. The shop has been present at County events and local farmers markets and fayres, raising our profile even more.

At the end of December 2025 our last event was a Christmas get together organised by the Friends of Woodbank, which finished off a very successful and enjoyable year.

Everyone who helps at Woodbank are dedicated to upholding Woodbank's high standards which helps us to continue to ensure that Woodbank not only survives but thrive as a Centre for all of our members to enjoy.

The Future

2026 sees Woodbank celebrate its 45th anniversary and there are lots of plans in place to make 2026 a special year. We will also be looking at upgrading our outdoor space by installing a covered shelter for use in all weathers. It is lovely to see that already, at the end of 2025, we have 28 weekends booked for 2026. We look forward to welcoming all those visitors, ensuring another successful year for Woodbank.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2025, the analysis revealed that of total reserves of £137,668, a balance of £10,031 relates to restricted funds for fixed assets and £127,637 relates to unrestricted funds for maintenance and ongoing running costs of the charity. Included within the unrestricted funds total is £95,761 being held as unrestricted fixed assets leaving £31,876 which represents in excess of 12 months running costs.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

Investment Policy

Woodbank Activity Centre has healthy reserves due mainly to the generous legacies received from members in previous years. These reserves will continue to be used to help increase the opportunities offered to members over the coming years.

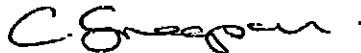
Results for the Year

The results for the year ended 31 December 2025 are set out in detail in the financial statements.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf



Ms C Gregson
Chair

Date: 19.4.26.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GIRL GUIDE WOODBANK ACTIVITY CENTRE

Independent examiner's report to the Trustees of Girl Guide Woodbank Activity Centre

I report to the charity trustees on my examination of the accounts of Girl Guide Woodbank Activity Centre for the year ended 31 December 2025 which are set out on pages 6 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



Steven Yates FCCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 23/4/26.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Donations and Legacies	2	8,555	-	8,555	3,000
Charitable Activities	3	22,169	-	22,169	19,200
Investments	4	1,669	-	1,669	1,937
Other Income	5	<u>350</u>	<u>-</u>	<u>350</u>	<u>-</u>
Total Income		<u>32,743</u>	<u>-</u>	<u>32,743</u>	<u>24,137</u>
Expenditure					
Charitable Activities	6	<u>18,009</u>	<u>560</u>	<u>18,569</u>	<u>15,352</u>
Total Expenditure		<u>18,009</u>	<u>560</u>	<u>18,569</u>	<u>15,352</u>
Net (Expenditure)/Income		14,734	(560)	14,174	8,785
Transfer Between Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movements In Funds		14,734	(560)	14,174	8,785
Fund Balances Brought Forward at 1 January 2025		<u>112,903</u>	<u>10,591</u>	<u>123,494</u>	<u>114,709</u>
Funds Balances Carried Forward at 31 December 2025		<u>127,637</u>	<u>10,031</u>	<u>137,668</u>	<u>123,494</u>

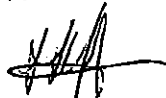
The notes on pages 8 to 13 form part of these accounts.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible fixed assets	9	63,792	48,554
Investments	10	<u>42,000</u>	<u>42,000</u>
		105,792	90,554
Current Assets			
Debtors	11	525	830
Cash at bank & in hand		<u>32,551</u>	<u>33,250</u>
		33,076	34,080
Creditors			
Falling due within one year	12	<u>(1,200)</u>	<u>(1,140)</u>
Net Current Assets		<u>31,876</u>	<u>32,940</u>
Net Assets	13	<u>137,668</u>	<u>123,494</u>
Funds			
Unrestricted Funds		127,637	112,903
Restricted Funds	14	<u>10,031</u>	<u>10,591</u>
		<u>137,668</u>	<u>123,494</u>

Approved by the Board of Trustees on 19/4/26 and signed on its behalf by:-



Mrs L Raffe
Trustee

The notes on pages 8 to 13 form part of these accounts.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting Policies

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis under the following headings:

Expenditure on charitable activities includes the costs of the upkeep of Woodbank to further the purposes of the charity and their associated support costs.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Furniture & equipment	-	15% reducing balance basis
Training centre	-	21 yrs straight line
Improvements to property	-	5% straight line

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations:				
Friends of Woodbank	7,000	-	7,000	3,000
G Gardwell	1,000	-	1,000	-
Arnold Clark	500	-	500	-
Other donations	55	-	55	-
	<u>8,555</u>	<u>-</u>	<u>8,555</u>	<u>3,000</u>

The income from donations last year was £3,000, of which all was unrestricted.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accommodation fees	18,329	-	18,329	16,106
Badge income	370	-	370	106
Shop sales	<u>3,470</u>	<u>-</u>	<u>3,470</u>	<u>2,988</u>
	<u>22,169</u>	<u>-</u>	<u>22,169</u>	<u>19,200</u>

The income from charitable activities last year was £19,200, all of which was unrestricted.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank and bond interest	<u>1,669</u>	<u>-</u>	<u>1,669</u>	<u>1,937</u>

The investment income last year was £1,937, all of which was unrestricted.

5 Other Income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Sundry Income	<u>350</u>	<u>-</u>	<u>350</u>	<u>-</u>

6 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Water & sewerage charges	1,665	-	1,665	1,171
Repairs & Renewals	6,034	-	6,034	5,188
Insurance	580	-	580	397
Heat & light	3,818	-	3,818	3,092
Depreciation	4,712	560	5,272	4,358
Governance costs (note 8)	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,146</u>
	<u>18,009</u>	<u>560</u>	<u>18,569</u>	<u>15,352</u>

The expenditure for charitable activities last year was £15,352, of which £14,792 was unrestricted and £560 was restricted.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Trustees Expenses

The Trustees did not receive any emoluments during the period.

Three Trustees received expenses of £2,836 throughout the period for reimbursement of general expenses (2024 - £886).

8 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Accountancy	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,140</u>

The expenditure for governance costs last year was £1,140, all of which was unrestricted.

The above relates entirely to the Independent Examination of the accounts.

9 Tangible fixed assets

	Woodbank Training Centre £	Woodbank Furniture & Equipment £	Improvements To Property £	Total £
Cost				
At 1 January 2025	94,095	89,714	28,800	212,609
Additions	-	15,950	4,560	20,510
At 31 December 2025	<u>94,095</u>	<u>105,664</u>	<u>33,360</u>	<u>233,119</u>
Depreciation				
At 1 January 2025	84,370	76,565	3,120	164,055
Charge for the year	<u>598</u>	<u>3,063</u>	<u>1,611</u>	<u>5,272</u>
At 31 December 2025	<u>84,968</u>	<u>79,628</u>	<u>4,731</u>	<u>169,327</u>
Net Book Value				
At 31 December 2025	<u>9,127</u>	<u>26,036</u>	<u>28,629</u>	<u>63,792</u>
At 31 December 2024	<u>9,725</u>	<u>13,149</u>	<u>25,680</u>	<u>48,554</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

The Woodbank Activity Centre is held by the Guide Association Trust Corporation under licence with the landlord. The licence expired on 9 August 2019 and the new Trustees are in correspondence with the landlord's representatives. The Trustees have no doubts surrounding the charity's ability to secure a new licence and the accounts are prepared on this basis.

GIRL GUIDE WOODBANK ACTIVITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

10	Fixed asset investments	2025 £	2024 £		
	National Savings Income Bonds	<u>42,000</u>	<u>42,000</u>		
11	Debtors	2025 £	2024 £		
	Prepayments	<u>525</u>	<u>830</u>		
12	Creditors and current liabilities falling due within one year	2025 £	2024 £		
	Accruals and deferred Income	<u>1,200</u>	<u>1,140</u>		
13	Analysis of net assets				
		Fixed Assets £	Current Assets £	Creditors £	Total £
	Unrestricted Funds	95,761	33,076	(1,200)	127,637
	Restricted Funds	<u>10,031</u>	<u>-</u>	<u>-</u>	<u>10,031</u>
		<u>105,792</u>	<u>33,076</u>	<u>(1,200)</u>	<u>137,668</u>

GIRL GUIDE WOODBANK ACTIVITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2025

14 Restricted funds

	Movement in funds			
	Balance at 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Balance at 31 December 2025 £
Donations, Legacies & Grants	<u>10,591</u>	<u>—</u>	<u>(560)</u>	<u>10,031</u>

Income from donations, legacies and grants has been treated as restricted where received for this specific purpose. The expenditure during the year relates to the related depreciation associated with the capitalised costs.

15 Related Party Disclosures

There were no related party transactions.