

**Charity for providing guides over the
Kent and Leven Sands**

-Accounts-

For the year to 28th February 2023

Charity for providing guides over the Kent and Leven Sands

Charity commission number	235216
Trustees:	<p>The Lord Cavendish of Furness DL Holker Hall Cark in Cartmel Grange over Sands Cumbria LA11 7PL</p> <p>Mrs Shirley Stelfox Cahill (resigned 07-03-23) Town End Bardsea Ulverston Cumbria</p> <p>Mr Richard Stokes Hillcrest Finsthwaite Ulverston Cumbria LA12 8BJ</p> <p>Mrs Lucy Cavendish (appointed 19-01-23) Holker Hall Cark in Cartmel Grange over Sands Cumbria LA11 7PL</p>
Kent Sands guide:	Mr M Wilson
Leven Sands guide:	Mr R Porter
Clerk & Land agent:	Mr DPR Knight Holker School House Cark in Cartmel Grange over Sands Cumbria LA11 7PQ
Accountants	JL Winder & Co Chartered Accountants Suite 6 Furness Gate Peter Green Way Barrow in Furness Cumbria LA14 2PE

Charity for providing guides over the Kent and Leven Sands

**Trustees' report
For the year to 28th February 2023**

The trustees present their report and the accounts for the year to 28th February 2022.

Structure, governance and management

The charity, which is an unincorporated association, was founded by schemes of 6th November 1877, 19th February 1946 as varied by scheme of 25th October 1961 and registered with the Charity Commission on 6th July 1964. A new trustee is appointed when required following the agreement of the existing trustees.

Objectives and activities

The objectives of the charity are to provide guides for access across the Kent and Leven estuaries on Morecambe Bay. The activities of the charity are for the public benefit in that they provide assistance with crossing the estuaries safely.

Achievements and performance

During the year the guides once again helped many people cross the estuaries safely.

Financial review

The receipts for the year were £50,809 (2022 - £67,801) and the payments were £65,636 (2022 - £14,679) which resulted in a net excess of payments over receipts of £14,827 (2022 - £53,122 surplus).

The deficit for the year was deducted from the funds brought forward of £255,431 to give a balance at the year end of £240,604.

The trustees aim to keep sufficient reserves to enable them to maintain the property owned by the charity and meet the expenses of running the charity.

Dickson

Approved by the trustees on and signed on their behalf by:

20 DECEMBER 2023

**Independent examiner's report to the trustees of
Charity for providing guides over the Kent and Leven Sands**

I report to the trustees on my examination of the accounts of the charity for the year ended 28th February 2023 which are set out on pages 4 to 6.

Responsibilities and basis of report

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

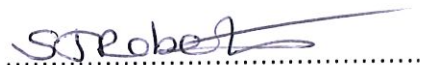
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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.

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.



Sarah Roberts BSc FCA
For and on behalf of JL Winder & Co
Chartered Accountants

Charity for providing guides over the Kent and Leven Sands

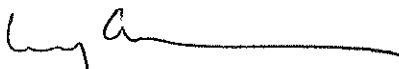


**Receipts and payments account
For the year to 28th February 2023**

2022			
£			
	Receipts		
	Rent		
520	Jackson		520.00
	Interest and dividends		
3,654	Charities Official Investment Fund	3,727.81	
1,308	Newton Growth and Income Fund for Charities	1,387.86	
3	Barclays Bank	<u>11.79</u>	
4,965			5,127.46
	Annuities		
15	Railtrack		20.00
	Wayleaves		
22	Electricity North West	22.32	
79	BT Openreach	<u>78.40</u>	
101			100.72
	Other		
62,200	Guided walk payments and donations received (net of refunds)		45,041.00
<u>0</u>	SLDC COVID-19 grants received		<u>20.00</u>
67,801	Total receipts		50,829.18
	Payments		
	Property costs		
0	Guides Farm development/conversion costs	34,733.18	
0	Council Tax	<u>1,802.82</u>	
	Insurance		
2,458	Combined policy	2,657.55	
	Professional fees		
2,652	Accountants	1,494.00	
0	Solicitors	<u>806.80</u>	
2,652			2,300.80
	Other		
6,400	Transferred to limited company (net)	7,620.29	
84	Website costs	107.98	
174	Bank charges and interest	195.90	
1,503	Guide expenses (inc equipment & workwear)	2,812.52	
1,000	Admin services honorarium	12,875.84	
408	Sundry expenses	<u>529.60</u>	
<u>14,679</u>	Total payments		<u>65,636.48</u>
<u>53,122</u>	Net (payments)/receipts for the year		<u>£ (14,807.30)</u>

Charity for providing guides over the Kent and Leven Sands

Balance sheet
As at 28th February 2023

2022			
£			
	Fixed assets (note 1)		
86,000	Property and land at market value on 28 th February 1987	86,000.00	
	Investments (note 2)		
62,168	CCLA Investment Management Ltd	62,168.21	
27,442	BNY Mellon Fund Managers Ltd	<u>27,441.75</u>	
89,610		89,609.96	
	Current assets		
22,255	Barclays business current account	9,729.66	
57,566	Barclays business rate reward account	<u>55,284.19</u>	
<u>79,821</u>		<u>65,013.85</u>	
<u>255,431</u>	Net assets	<u>£240,623.81</u>	
	Accumulated fund		
202,309	Excess of income over expenditure and surplus on revaluation to 28 th February 2022	255,431.11	
<u>53,122</u>	(Deficit)/surplus for the year ended 28 th February 2023	<u>(14,807.30)</u>	
<u>255,431</u>		<u>£240,623.81</u>	

Trustees

Charity for providing guides over the Kent and Leven Sands

**Notes to the balance sheet
As at 28th February 2023**

2022		
£		
	Note 1 - Property and land at market value	
30,000	Guides House, Canal Foot, Ulverston - value subject to tenancy	30,000.00
50,000	Guides House, Cart Lane, Grange 12.3 acres of farmland - value of house subject to tenancy and land at agricultural value	50,000.00
<u>6,000</u>	8.36 acres of land at Allithwaite Road, Grange over Sands - value subject to tenancy, as agricultural land	<u>6,000.00</u>
<u>86,000</u>		<u>£86,000.00</u>
	Valued on 28 th February 1987 by Fisher Hoggarth, Chartered Surveyors, Land Agents and Valuers	
	Note 2 - Investments	
	CCLA Investment Management "COIF Charities Investment Fund Income Units": 519.07 units at market value 28 th February 1987	2,168.21
	4182.25 units at cost 18 th June 2009	35,000.00
	2141.2 units at cost 3 rd April 2014	<u>25,000.00</u>
62,168	(Market value at 28 th February 2023 £127,322)	62,168.21
	BNY Mellon Fund Managers Newton Growth & Income Fund for Charities 39044.232 units at cost, including reinvestments up to 28 February 2017	
<u>27,442</u>	(Market value at 28 th February 2023 £62,626)	<u>27,441.75</u>
<u>89,610</u>	Total	<u>£89,609.96</u>