

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales · Charity number 506468

Details

Other names	SEFTON COUNTY OF THE GIRL GUIDES ASSOCIATION, Girlguiding County of Sefton
Status	Registered
Legal form	Other
Registered	1977-07-01
Register	View on the Charity Commission register

Contact

Address 7 Welwyn Avenue
Ainsdale
Southport
PR8 3BE

Phone 01704573147

Website www.girlguidingsefton.org.uk

Activities

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

Activities: To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Classification

- **How:** Makes Grants To Individuals
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF SEFTON
- Lancashire
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£30,038	£34,744	-	-
2024-12-31	£37,658	£36,255	-	-
2023-12-31	£45,563	£48,102	-	-
2022-12-31	£44,823	£45,840	-	-
2021-12-31	£58,010	£44,980	-	-

Trustees

Name	Role	Appointed
Rose Bode	Chair	2016-01-11
Andrew Malcolm Tate		
Chris WATKINSON		
Elizabeth Anne Sinker		2020-11-04
Helen Fawcett		2020-11-30
Kirstie Gunby		2022-09-08
Lynn Deacon		2022-10-01
Nichola Joan James		2020-11-04
Rebecca Hopkins		2025-10-01
Sarah Jane Bennett		2018-01-01
Wendy Graham		2023-09-01

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales - Charity number 506468

Accounts



Girlguiding Sefton

Report and Accounts

for the year to 31st December 2025

Girlguiding Sefton county
Registered charity number 506468



Girlguiding Sefton

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Girlguiding Sefton

Information as at 31 December 2025

Trustees:

Mrs Rose Bode (County Commissioner)
Mr Andrew Tate (County Treasurer)
Mrs Christine Watkinson (Leader Development Programme Co-ordinator)
Miss Sarah Bennett (Leader Training) (until July 2025)
Mrs Rose Bode (Leader Training) (from July 2025)
Miss Wendy Graham (Communications Lead)

Division Commissioners

Mrs Kirstie Gunby	Asland
Mrs Sue McCormick	Bootle & Litherland (until 1 st October)
Miss Becky Hopkins	Bootle & Litherland (from 1 st October)
Mrs Liz Sinker	Crosby
Mrs Rose Bode	Formby
Miss Helen Fawcett	Maghull
Miss Sarah Bennett	Ormskirk & Skelmersdale
Miss Lynn Deacon	Southport - Blundell
Mrs Nicola James	Southport - Hesketh

Address

c/o 7 Welwyn Ave, Ainsdale PR8 3BE

Independent Examiner

Raymond Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Principal Banker

Barclays Bank

Girlguiding Sefton

Trustees Report:

Structure, Governance and Management

Governing document:

The charity's formal name is The Guide Association County of Sefton. Its operational name is Girlguiding Sefton and is often referred to in this report as the County. The charity's governing document is the Girl Guides Association Royal Charter of 1922. The Royal Charter and bye-laws, the Guiding Manual, various handbooks and the County Constitution together determine how the charity is governed.

Organisational structure:

The Guide Association (known as Girlguiding UK) charity number 30616

The Guide Association North West England (the Region) charity number 521694

The Guide Association County of Sefton (the County) charity number 506468

Within the County there are 8 Divisions, 10 Districts and 136 Units.

The Guide Association County of Sefton is a member of a family of charities operating as Girlguiding UK. This charity is designated as a County by The Guide Association within the Region of North West England. The different levels of the family are linked through:

- a) The appointment of Commissioners - whereby the Regional Commissioners are appointed by The Guide Association and the County Commissioners are appointed by the Regional Commissioners and so on. In turn the Commissioners, so appointed hold office as voting Executive members on the body that appointed them so that, for example, the County Commissioner is a voting member of the Regional Executive.
- b) Shared commitment to the objects of the Royal Charter and the adherence to the rules and regulations set out in the Guiding Manual and various handbooks.

However, notwithstanding these linkages the various organisational levels retain their separate identity for charity registration and accounting purposes. Therefore, these accounts do not include the transactions or assets and liabilities of any divisions or units within the County. Although the Guiding Manual seeks to regulate the financial administration at all levels no consolidated accounts are prepared. These arrangements have been approved by the Charity Commission in relation to the activities in England and Wales associated with the Guide Association.

The Trustees of the Guide Association County of Sefton have delegated particular responsibility for the Shirdley Hill Centre, a property in Halsall, Lancashire available for use by members of Girlguiding UK, to a sub-committee. The title to the property is held on behalf of The Guide Association County of Sefton by The Girl Guide Trust Corporation. The Girl Guide Trust Corporation is a charitable company limited by guarantee which acts under the direction of the County Executive in relation to the Shirdley Hill Centre, and exists solely for the purpose of holding title to Guide properties and investments.

Recruitment, appointment, induction and training of new trustees:

The Guide Association appoints the Regional Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (County Secretary, Treasurer, Leader Training, Leader Development Programme Co-ordinator and Communications Lead).

The holders of these posts are the voting members of the Executive and the trustees of the Guide Association County of Sefton.

Trustees serve for a term of office of five years, but would be removed as trustees should they cease to hold office as Division Commissioner/County Administrator for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Trustees are assigned a mentor and follow The Guide Association induction programme for Division Commissioners. Formal and informal training is available to meet individual needs.

Risk management:

The trustees have reviewed the major strategic, business and operational risks, which the charity faces. These will be detailed in a risk register and the trustees' annual review programme is in place. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities:

Object:

To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Strategies for achieving objectives:

Our strategy for achieving the objectives has been twofold:

- i) Provision of activities for girls and young women
- ii) Direct training of adult leaders

Girlguiding Sefton is wholly reliant on subscriptions, grants and donations in carrying out its objectives.

Review of the Girlguiding Sefton activities:

We have had a group attending 'Adventures in the Mountains' in the Lake District, lots of outdoor activities, all during our first major storm for the Autumn. Let's hope they didn't get too wet. Christmas panto visits, cinema visits, parties and lots of activities in units and in Divisions. Some have taken part in rugby training, camping, holidays and lots of diverse activities. Others took part in Pumpkin patch visits, Halloween escapades, helping with the Christmas round table collections across the different areas in the County.

10 Leaders took on the challenge of '5 in 2025' and achieved their Going Away With (GAW) award this year, so congratulations to them.

A virtual training session was delivered by two Wellbeing Practitioner Trainers in Children's and Young people mental health, who have been based at the Venus centre. It focuses on recognising mental health difficulty signs in young people and signposting and services available locally. 15 leaders attended.

There were Girlguiding stalls for a day, during different bank holidays and open days across the county including one at Salt & Tar event space. Division days at Scarisbrick Camp site, trips to Knowsley Safari Park, out and about in lots of areas of the county.

Lots of units held activities to raise funds for Elsie's Story charity, including hosting a stall at a Danceathon event at Hugh Baird College.

Lots to look forward to in 2026, Thinking Day (100 years) and some will take part in a sleep-over on 21/22nd February. Some will be Getting Out and About around the region/county/country. Some will join in Get Active on region walks. Some will go to the Big Gig in October.

Approved by: R a Bado
(for the Trustees)

Date: 16/2/26

Reserves Policy:

It is the policy of Girlguiding Sefton to maintain unrestricted funds at a level that will cover administration costs, training costs and various activities in accordance with the Reserves policy shown on the following pages.

Tangible Fixed Assets

Girlguiding Sefton general account does not have any realty (except for Shirdley Hill Centre as described separately).

Investment Policy

The Girlguiding Sefton reserves are held in National Savings Income Bonds and a Hampshire Trust Bank 1 year Bond to 19th December 2026. These produce good income for Girlguiding Sefton.

Free Reserves

Free reserves represent the “working capital” of Girlguiding Sefton available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income, which becomes available to the charity and is to be spent at the trustees’ discretion in furtherance of any of the charity’s objectives, but is not yet spent, committed or designated. The Executive Committee (as guided by the Finance Committee) has examined the needs and challenges faced by Girlguiding Sefton in both the short term and medium term along with relevant forecasts, and have formulated a policy to meet those needs. The Executive Committee considers it is necessary that our target free reserves represent one year’s day to day running costs. ie. £8,000.

Restricted Funds

The County holds four main funds - (1) Jean Clayton Fund and (2) Gwen Clayton Fund to be used to pay towards the deposits for Brownie holidays or Guide holidays respectively. (3) Thelma Gott fund to be used to financially support girls in the Queens Guide Award towards the cost of their Outdoor Challenge and (4) Margaret Pilkington fund to be used to financially support girls and leaders in outdoor activities, gaining outdoor activities qualifications and for Queens Guide Outdoor Challenge.

Designated Funds:

Capital Fund

It is the policy of Girlguiding Sefton to build up a fund of capital for investment with a view to financing future projects and to generate income to support the activities of Girlguiding Sefton. The fund represents approximately one year's day to day running costs of Girlguiding Sefton. ie. £8,000

Contingency Fund

The Executive has agreed to designate £3,000 to be used to underwrite any County activity once the Finance Committee approve the budget for the activity.

Training & Grants Fund

The Executive has agreed to designate £2,000 to meet the expenses of County trainings and to be applied for UK Grants in accordance with the Girlguiding Sefton rules on Form F5a.

Recruitment Campaign

The Executive has agreed to designate £2,000 to meet the expenses of campaigns for recruitment of adults.

Replacement of office equipment

The Executive has agreed to designate £1,000 to meet the cost of replacing the office equipment in the coming years.

Scarisbrick Campsite

The Executive has agreed to designate £18,000 towards the costs of improvements to the campsite.

Shirdley Hill Centre

The Executive has agreed to designate £2,000 towards the costs of repairs to the Centre.

Shirdley Hill Centre

Tangible Fixed Assets:

Girlguiding Sefton owns the freehold property Shirdley Hill Centre, Renacres Lane, Halsall, Ormskirk L39 8SG as a tangible fixed asset to support activities.

The property was professionally valued in March 2006 at £325,000 and has been revalued again at £800,000. This figure has been included in the statement of assets and liabilities.

Free Reserves

Policy as above to hold unrestricted funds representing 6 months day to day running costs. ie. £5,000

Designated Funds

Designated Building Fund

£26,000 for major repairs and maintenance.

Capital Fund

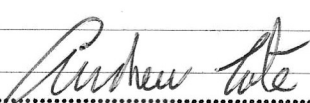
This represents 6 months day to day running costs of the Centre. ie. £5,000

Development Fund

This represents reserves for future development: £6,000

Girlguiding Sefton

Statement of Assets & Liabilities as at 31st December 2025

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2025	Total 2024
Fixed Assets		1,500	800,000		801,500	801,500
Investments	9	84,000	35,000	15,000	134,000	137,000
Stock	10	2,310	374		2,684	2,872
Cash held & Cash at banks	11	2,046	4,678	915	7,639	9,344
Total Net Assets		89,856	840,052	15,915	945,823	950,716
Summary of Funds:						
Unrestricted:						
County General account					86,894	82,172
County Water activities account					702	702
County Badge account					711	509
Leader Training					38	-50
Clear Insurance - prize					776	776
Eileen Kermode - legacy					460	460
Skills Builder					134	134
Restricted:						
Shirdley Hill Centre					840,052	845,369
Jean Clayton fund					3,772	4,128
Gwen Clayton fund					6,489	7,065
Thelma Gott fund					2,946	2,818
Margaret Pilkington fund					1,469	1,415
Training grant					500	500
Targeted Financial Support					65	157
Region grant - New units					155	280
- Cost of Living					660	777
O & S Division funds					0	3,504
					945,823	950,716
Approved by the Trustees and signed on behalf by:						
						
.....						
Andrew Tate - County Treasurer						

Girlguiding Sefton					
	Unrestricted	Shirdley Hill	Other	Total	Total
	Funds	Restricted	Restricted	2025	2024
		Funds	Funds		
7. Related Trading					
Shirdley Hill shop		605		605	656
County Badge Account	292			292	1,052
	292	605		987	1,708
8. Governance costs:					
Annual meeting expenses					22
Accountancy fees	140			140	140
	140			140	162
9. Investments:					
National Savings Income Bonds	39,000	25,000		64,000	67,000
Hampshire Trust Bank 1 yr bond	45,000	10,000	15,000	70,000	70,000
	84,000	35,000	15,000	134,000	137,000
10. Stocks:					
Badges and shop stock	2,310	374		2,684	2,872
11. Cash & Bank accounts:					
Cash		9		9	5
Barclays Bank	2,046		915	2,961	4,603
National Westminster		4,554		4,554	4,399
Lloyds TSB		115		115	337
	2,046	4,678	915	7,639	9,344
		12			

Girlguiding Sefton

Independent Examiner's Report to the Trustees:

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

As the charity Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act), does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
to keep accounting records in accordance with s130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
R A Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Date: *5 February 2026*
.....

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales - Charity number 506468

Accounts

Girlguiding Sefton

Report and Accounts

for the year to 31st December 2024



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Girlguiding Sefton

Information as at 31 December 2024

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Mrs Rose Bode (County Commissioner)
Mr Andrew Tate (County Treasurer)
Mrs Christine Watkinson (Leader Development Programme Co-ordinator)
Miss Sarah Bennett (Leader Training)
Mrs Susan Howden (Outdoor Activities Adviser) (until 5th July 2024)
Miss Wendy Graham (Communications Lead)

Division Commissioners

Mrs Kirstie Gunby	Asland
Mrs Sue McCormick	Bootle & Litherland
Mrs Liz Sinker	Crosby
Mrs Helen Gillon	Formby
Miss Helen Fawcett	Maghull
Mrs Karen Sutemire	Ormskirk & Skelmersdale (to 30th August 2024)
Miss Sarah Bennett	Ormskirk & Skelmersdale (from 31 st August 2024)
Miss Lynn Deacon	Southport - Blundell
Mrs Nichola James	Southport - Hesketh

Address

c/o 7 Welwyn Ave, Ainsdale PR8 3BE

Independent Examiner

Raymond Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Principal Banker

Barclays Bank

Girlguiding Sefton

Trustees Report:

Structure, Governance and Management

Governing document:

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The Guide Association North West England (the Region) charity number 521694
The Guide Association County of Sefton (the County) charity number 506468
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- a) The appointment of Commissioners - whereby the Regional Commissioners are appointed by The Guide Association and the County Commissioners are appointed by the Regional Commissioners and so on. In turn the Commissioners, so appointed hold office as voting Executive members on the body that appointed them so that, for example, the County Commissioner is a voting member of the Regional Executive.
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However, notwithstanding these linkages the various organisational levels retain their separate identity for charity registration and accounting purposes. Therefore, these accounts do not include the transactions or assets and liabilities of any divisions or units within the County. Although the Guiding Manual seeks to regulate the financial administration at all levels no consolidated accounts are prepared. These arrangements have been approved by the Charity Commission in relation to the activities in England and Wales associated with the Guide Association.

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Recruitment, appointment, induction and training of new trustees:

The Guide Association appoints the Regional Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (County Secretary, Treasurer, Leader Training, Outdoor Activities Adviser, Leader Development Programme Co-ordinator and Communications Lead).

The holders of these posts are the voting members of the Executive and the trustees of the Guide Association County of Sefton.

Trustees serve for a term of office of five years, but would be removed as trustees should they cease to hold office as Division Commissioner/County Administrator for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Trustees are assigned a mentor and follow The Guide Association induction programme for Division Commissioners. Formal and informal training is available to meet individual needs.

Risk management:

The trustees have reviewed the major strategic, business and operational risks, which the charity faces. These will be detailed in a risk register and the trustees' annual review programme is in place. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities:

Object:

To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Strategies for achieving objectives:

Our strategy for achieving the objectives has been twofold:

- i) Provision of activities for girls and young women
- ii) Direct training of adult leaders

Review of the Girlguiding Sefton activities:

Girlguiding Sefton is wholly reliant on subscriptions, grants and donations in carrying out its objectives.

A review of the operations of Girlguiding Sefton during the year and the results of those operations is as follows:

Seton County was 50 years old in 2024 and we held a Big Birthday Bash in July with the Brownies, Guides and Rangers attending.

Brownies celebrated their 110th birthday in 2024 and each division held their own event. A special 110th badge was designed and circulated to all the brownies.

The County has taken steps to encourage the completion of applications for grants at all levels where appropriate, and although time consuming, this work will continue in 2025.

The main tangible fixed asset is Shirdley Hill Centre, which is a freehold property managed by the Shirdley Hill committee. The property was professionally valued in March 2006 at £325,000 and has been revalued again at £800,000. This figure has been included in the statement of assets and liabilities.

Reserves:

It is the policy of Girlguiding Sefton to maintain unrestricted funds at a level that will cover administration costs, training costs and various activities in accordance with the Reserves policy shown on the following pages.

Approved by: R.A. Bode
(for the Trustees)

Date: 10th February 2025

Reserves Policy

Tangible Fixed Assets

Girlguiding Sefton general account does not have any realty (except for Shirdley Hill Centre as described separately).

Investment Policy

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Free Reserves

Free reserves represent the “working capital” of Girlguiding Sefton available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income, which becomes available to the charity and is to be spent at the trustees’ discretion in furtherance of any of the charity’s objectives, but is not yet spent, committed or designated. The Executive Committee (as guided by the Finance Committee) has examined the needs and challenges faced by Girlguiding Sefton in both the short term and medium term along with relevant forecasts, and have formulated a policy to meet those needs. The Executive Committee considers it is necessary that our target free reserves represent one year’s day to day running costs. ie. £8,000.

Restricted Funds

The County holds four main funds - (1) Jean Clayton Fund and (2) Gwen Clayton Fund to be used to pay towards the deposits for Brownie holidays or Guide holidays respectively.

(3) Thelma Gott fund to be used to financially support girls in the Queens Guide Award towards the cost of their Outdoor Challenge and (4) Margaret Pilkington fund to be used to financially support girls and leaders in outdoor activities, gaining outdoor activities qualifications and for Queens Guide Outdoor Challenge.

Designated Funds:

Capital Fund

It is the policy of Girlguiding Sefton to build up a fund of capital for investment with a view to financing future projects and to generate income to support the activities of Girlguiding Sefton. The fund represents approximately one year's day to day running costs of Girlguiding Sefton. ie. £8,000

Contingency Fund

The Executive has agreed to designate £3,000 to be used to underwrite any County activity once the Finance Committee approve the budget for the activity.

Training & Grants Fund

The Executive has agreed to designate £2,000 to meet the expenses of County trainings and to be applied for UK Grants in accordance with the Girlguiding Sefton rules on Form F5a.

Recruitment Campaign

The Executive has agreed to designate £2,000 to meet the expenses of campaigns for recruitment of adults.

Replacement of office equipment

The Executive has agreed to designate £1,000 to meet the cost of replacing the office equipment in the coming years.

Scarisbrick Campsite

The Executive has agreed to designate £18,000 towards the costs of improvements to the campsite.

Shirdley Hill Centre

The Executive has agreed to designate £2,000 towards the costs of repairs to the Centre.

Shirdley Hill Centre

Tangible Fixed Assets:

Girlguiding Sefton owns the freehold property Shirdley Hill Centre, Renacres Lane, Halsall, Ormskirk L39 8SG as a tangible fixed asset to support activities.

Free Reserves

Policy as above to hold unrestricted funds representing 6 months day to day running costs. ie. £5,000

Designated Funds

Designated Building Fund

£26,000 for major repairs and maintenance.

Capital Fund

This represents 6 months day to day running costs of the Centre. ie. £5,000

Development Fund

This represents reserves for future development: £6,000

Girlguiding Sefton

Independent Examiner's Report to the Trustees:

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

As the charity Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act), does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
to keep accounting records in accordance with s130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
R A Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Date: *5th February 2025*
.....

Girlguiding Sefton

Statement of Financial Activities for the year to 31st December 2024

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2024	Total 2023
Receipts						
Receipts from generated funds						
Voluntary income	1	12,660	10,184	1,557	24,401	25,322
Activities for generating funds						
Investment income	2	3,469	1,642	1,017	6,128	4,530
Receipts from charitable activities						
Related trading	3	1,070	686		1,756	2,999
Activity fees	4	4,395			4,395	9,872
Other income	5	11		967	978	2,840
Total Receipts		21,605	12,512	3,541	37,658	45,563
Payments						
Costs of generating funds						
Charitable expenditure						
Operating costs	6	14,512	16,256	3,617	34,385	44,498
Related trading	7	1,052	656		1,708	3,284
Governance costs	8	162			162	320
Total Payments		15,726	16,912	3,617	36,255	48,102
Net		5,879	-4,400	-76	1,403	-2,539
Transfers		-3,344	3,344			
Stock adjustment		791	127		918	-419
Total Funds brought forward		81,377	846,298	20,720	948,395	951,353
Total Funds carried forward		84,703	845,369	20,644	950,716	948,395

Girlguiding Sefton

Statement of Assets & Liabilities as at 31st December 2024

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2024	Total 2023
Fixed Assets		1,500	800,000		801,500	801,500
Investments	9	78,400	40,000	18,600	137,000	136,000
Stock	10	2,244	628		2,872	1,954
Cash held & Cash at banks	11	2,559	4,741	2,044	9,344	8,941
Total Net Assets		84,703	845,369	20,644	950,716	948,395

Summary of Funds:

Unrestricted:

County General account	82,172	78,024
County Water activities account	702	702
County Badge account	509	517
Leader Training	-50	0
Clear Insurance - prize	776	1,000
Eileen Kermode - legacy	460	1,000
Skills Builder	134	134

Restricted:

Shirdley Hill Centre	845,369	846,298
Jean Clayton fund	4,128	4,417
Gwen Clayton fund	7,065	7,280
Thelma Gott fund	2,818	2,685
Margaret Pilkington fund	1,415	1,348
Training grant	500	500
International Fund	0	1,418
O & S Division funds	3,504	2,915
Targeted Financial Support	157	157
Region grant - New units	280	
- Cost of Living	777	
	950,716	948,395

Approved by the Trustees and signed on behalf by:



Andrew Tate - County Treasurer

Girlguiding Sefton

Notes to the Accounts

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2024	Total 2023
1. Voluntary Income:					
County subscription from HQ	12,615			12,615	11,196
General donations	45			45	1,700
Region - grants			1,557	1,557	550
Targeted Financial Support					2,446
Booking fees at Shirdley Hill		9,944		9,944	6,462
Boiler fund		120		120	2,529
Payment from shop					315
West Lancs Covid grants					
Shirdley Hill miscellaneous		120		120	124
	<u>12,660</u>	<u>10,184</u>	<u>1,557</u>	<u>24,401</u>	<u>25,322</u>
2. Investment Income					
Barclays Bank interest	38			38	30
National Savings Income Bonds interest	1,367	1,128		2,495	1,853
CAF Bond interest					22
Hampshire Trust Bank 1 yr bond	2,064	514	1,017	3,595	2,625
	<u>3,469</u>	<u>1,642</u>	<u>1,017</u>	<u>6,128</u>	<u>4,530</u>
3. Related Trading					
Shirdley Hill shop		686		686	475
County Badge Depot & Risograph printing	1,070			1,070	2,524
	<u>1,070</u>	<u>686</u>		<u>1,756</u>	<u>2,999</u>
4. Activity Fees					
Big Birthday Bash	3,682			3,682	
Thinking Day					1,980
Leader Training	713			713	830
Holiday Guiding					1,330
Spooks (Nov23)					1,688
Winter Wonderland					3,300
Skills Builder					744
	<u>4,395</u>			<u>4,395</u>	<u>9,872</u>
5. Other Income					
Gift Aid tax refund	11			11	29
Amazon Smile					25
O & S Division funds			967	967	786
Clear Insurance - prize					1,000
Eileen Kermode - legacy					1,000
	<u>11</u>		<u>967</u>	<u>978</u>	<u>2,840</u>

Girlguiding Sefton

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2,024	Total 2,023
6. Operating costs					
County subscriptions to HQ	450			450	328
International grants	2,410		1,490	3,900	2,550
Training grants, conferences & fees					50
Grants towards subs					460
Badges	770			770	549
Leadership qualification packs					
Training/Guiding Development	763			763	1,026
Intops	191			191	
Water activities account					62
Region Administrator	3,799			3,799	3,585
Grants - Jean & Gwen Clayton funds			1,100	1,100	1,180
Targeted Financial Support					2,289
Rates/Water charges/Slurry & refuse		2,097		2,097	1,981
Insurance	204	3,217		3,421	3,272
Electricity, Gas & Telephone		5,499		5,499	5,194
Repairs, replacements and decorating		252		252	4,829
Fire safety, Fire Doors & Fire Alarm		854		854	424
Cleaning and garden maintenance		3,026		3,026	2,892
Equipment		1,311		1,311	3,331
Postage, stationery, telephone & travel	67			67	27
Printing (incl Sefton Guide)	43			43	47
Tree work	500			500	
Hire of Halls	338			338	125
Website costs	180			180	180
Zoom Licence	66			66	
DCMS grant applied					550
Miscellaneous	180			180	91
Thinking Day					1,726
First Aid equipment					183
Name badges & Banner					385
Payments towards RADS					146
Holiday Guiding					1,203
Spooks (Nov 23)					1,687
Winter Wonderland					3,300
Skills Builder					610
Sefton Star costs					
Big Birthday Bash	3,906			3,906	
Brownie Birthday badges	105		500	605	
Eileen Kermode - costs	540			540	
O & S Division costs			527	527	236
	<u>14,512</u>	<u>16,256</u>	<u>3,617</u>	<u>34,385</u>	<u>44,498</u>

Girlguiding Sefton

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2024	Total 2023
7. Related Trading					
Shirdley Hill shop		656		656	780
County Badge Account	1,052			1,052	2,504
	<u>1,052</u>	<u>656</u>		<u>1,708</u>	<u>3,284</u>
8. Governance costs:					
Annual meeting expenses	22			22	180
Accountancy fees	140			140	140
	<u>162</u>			<u>162</u>	<u>320</u>
9. Investments:					
National Savings Income Bonds	37,000	30,000		67,000	66,000
Hampshire Trust Bank 1 yr bond	41,400	10,000	18,600	70,000	70,000
	<u>78,400</u>	<u>40,000</u>	<u>18,600</u>	<u>137,000</u>	<u>136,000</u>
10. Stocks:					
Badges and shop stock	<u>2,244</u>	<u>628</u>		<u>2,872</u>	<u>1,954</u>
11. Cash & Bank accounts:					
Cash		5		5	5
Barclays Bank	2,559		2,044	4,603	3,144
National Westminster		10,971		10,971	5,485
Lloyds TSB		307		307	307
	<u>2,559</u>	<u>11,283</u>	<u>2,044</u>	<u>15,886</u>	<u>8,941</u>

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales - Charity number 506468

Accounts



Girlguiding Sefton

Report and Accounts

for the year to 31st December 2023



Girlguiding Sefton

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Girlguiding Sefton

Information as at 31 December 2023

Trustees:

Miss Sarah Bennett (County Commissioner) (until 31st January 2023)
Mrs Rose Bode (County Commissioner) (from 1st February 2023)
Mr Andrew Tate (County Treasurer)
Mrs Christine Watkinson (Leader Development Programme Co-ordinator)
Mrs Susan Howden (Outdoor Activities Adviser)
Miss Sarah Bennett (Leader Training)
Miss Wendy Graham (Communications Lead)

Division Commissioners

Mrs Kirstie Gunby	Asland
Mrs Sue McCormick	Bootle & Litherland
Mrs Liz Sinker	Crosby
Mrs Helen Gillon	Formby
Miss Helen Fawcett	Maghull
Mrs Karen Sutemire	Ormskirk & Skelmersdale
Miss Lynn Deacon	Southport - Blundell
Mrs Nichola James	Southport - Hesketh

Address

c/o 7 Welwyn Ave, Ainsdale PR8 3BE

Independent Examiner

Raymond Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Principal Banker

Barclays Bank

Girlguiding Sefton

Trustees Report:

Structure, Governance and Management

Governing document:

The charity's formal name is The Guide Association County of Sefton. Its operational name is Girlguiding Sefton and is often referred to in this report as the County. The charity's governing document is the Girl Guides Association Royal Charter of 1922. The Royal Charter and bye-laws, the Guiding Manual, various handbooks and the County Constitution together determine how the charity is governed.

Organisational structure:

The Guide Association (known as Girlguiding UK) charity number 30616

The Guide Association North West England (the Region) charity number 521694

The Guide Association County of Sefton (the County) charity number 506468

Within the County there are 8 Divisions, 14 Districts and 136 Units.

The Guide Association County of Sefton is a member of a family of charities operating as Girlguiding UK. This charity is designated as a County by The Guide Association within the Region of North West England. The different levels of the family are linked through:

- a) The appointment of Commissioners - whereby the Regional Commissioners are appointed by The Guide Association and the County Commissioners are appointed by the Regional Commissioners and so on. In turn the Commissioners, so appointed hold office as voting Executive members on the body that appointed them so that, for example, the County Commissioner is a voting member of the Regional Executive.
- b) Shared commitment to the objects of the Royal Charter and the adherence to the rules and regulations set out in the Guiding Manual and various handbooks.

However, notwithstanding these linkages the various organisational levels retain their separate identity for charity registration and accounting purposes. Therefore, these accounts do not include the transactions or assets and liabilities of any divisions or units within the County. Although the Guiding Manual seeks to regulate the financial administration at all levels no consolidated accounts are prepared. These arrangements have been approved by the Charity Commission in relation to the activities in England and Wales associated with the Guide Association.

The Trustees of the Guide Association County of Sefton have delegated particular responsibility for the Shirdley Hill Centre, a property in Halsall, Lancashire available for use by members of Girlguiding UK, to a sub-committee. The title to the property is held on behalf of The Guide Association County of Sefton by The Girl Guide Trust Corporation. The Girl Guide Trust Corporation is a charitable company limited by guarantee which acts under the direction of the County Executive in relation to the Shirdley Hill Centre, and exists solely for the purpose of holding title to Guide properties and investments.

Recruitment, appointment, induction and training of new trustees:

The Guide Association appoints the Regional Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (County Secretary, Treasurer, Leader Training, Outdoor Activities Adviser, Leader Development Programme Co-ordinator and Communications Lead).

The holders of these posts are the voting members of the Executive and the trustees of the Guide Association County of Sefton.

Trustees serve for a term of office of five years, but would be removed as trustees should they cease to hold office as Division Commissioner/County Administrator for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Trustees are assigned a mentor and follow The Guide Association induction programme for Division Commissioners. Formal and informal training is available to meet individual needs.

Risk management:

The trustees have reviewed the major strategic, business and operational risks, which the charity faces. These will be detailed in a risk register and the trustees' annual review programme is in place. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities:

Object:

To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Strategies for achieving objectives:

Our strategy for achieving the objectives has been twofold:

- i) Provision of activities for girls and young women
- ii) Direct training of adult leaders

Review of the Girlguiding Sefton activities:

Girlguiding Sefton is wholly reliant on subscriptions, grants and donations in carrying out its objectives.

A review of the operations of Girlguiding Sefton during the year and the results of those operations is as follows:

We held a Thinking Day event, Holiday Guiding in the summer, Spooks event in November and Winter Wonderland event in December.

Recruitment and retention of leaders is a continuing priority, with divisions holding fresh recruitment events during the year.

The County has taken steps to encourage the completion of applications for grants at all levels where appropriate, and although time consuming, this work will continue in 2024.

The main tangible fixed asset is Shirdley Hill Centre, which is a freehold property managed by the Shirdley Hill committee. The property was professionally valued in March 2006 at £325,000 and has been revalued again at £800,000. This figure has been included in the statement of assets and liabilities.

Reserves:

It is the policy of Girlguiding Sefton to maintain unrestricted funds at a level that will cover administration costs, training costs and various activities in accordance with the Reserves policy shown on the following pages.

Approved by: R. a Bode Date: 21st Mar 2024
(for the Trustees)

Reserves Policy

Tangible Fixed Assets

Girlguiding Sefton general account does not have any realty (except for Shirdley Hill Centre as described separately).

Investment Policy

The Girlguiding Sefton reserves are held in National Savings Income Bonds and a Hampshire Trust Bank 1 year Bond to 19th December 2024. These produce good income for Girlguiding Sefton.

Free Reserves

Free reserves represent the “working capital” of Girlguiding Sefton available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income, which becomes available to the charity and is to be spent at the trustees’ discretion in furtherance of any of the charity’s objectives, but is not yet spent, committed or designated. The Executive Committee (as guided by the Finance Committee) has examined the needs and challenges faced by Girlguiding Sefton in both the short term and medium term along with relevant forecasts, and have formulated a policy to meet those needs. The Executive Committee considers it is necessary that our target free reserves represent one year’s day to day running costs. ie. £8,000.

Restricted Funds

The County holds four main funds - (1) Jean Clayton Fund and (2) Gwen Clayton Fund to be used to pay towards the deposits for Brownie holidays or Guide holidays respectively.

(3) Thelma Gott fund to be used to financially support girls in the Queens Guide Award towards the cost of their Outdoor Challenge and (4) Margaret Pilkington fund to be used to financially support girls and leaders in outdoor activities, gaining outdoor activities qualifications and for Queens Guide Outdoor Challenge.

The Executive Committee agreed the various monies from international events should be held in one fund, which is the International Fund of £1,418.

Designated Funds:

Capital Fund

It is the policy of Girlguiding Sefton to build up a fund of capital for investment with a view to financing future projects and to generate income to support the activities of Girlguiding Sefton. The fund represents approximately one year's day to day running costs of Girlguiding Sefton. ie. £8,000

Contingency Fund

The Executive has agreed to designate £3,000 to be used to underwrite any County activity once the Finance Committee approve the budget for the activity.

Training & Grants Fund

The Executive has agreed to designate £2,000 to meet the expenses of County trainings and to be applied for UK Grants in accordance with the Girlguiding Sefton rules on Form F5a.

Recruitment Campaign

The Executive has agreed to designate £2,000 to meet the expenses of campaigns for recruitment of adults.

Replacement of office equipment

The Executive has agreed to designate £1,000 to meet the cost of replacing the office equipment in the coming years.

Scarisbrick Campsite

The Executive has agreed to designate £18,000 towards the costs of improvements to the campsite.

Shirdley Hill Centre

The Executive has agreed to designate £2,000 towards the costs of repairs to the Centre.

Shirdley Hill Centre

Tangible Fixed Assets:

Girlguiding Sefton owns the freehold property Shirdley Hill Centre, Renacres Lane, Halsall, Ormskirk L39 8SG as a tangible fixed asset to support activities.

Free Reserves

Policy as above to hold unrestricted funds representing 6 months day to day running costs. ie. £5,000

Designated Funds

Designated Building Fund

£26,000 for major repairs and maintenance.

Capital Fund

This represents 6 months day to day running costs of the Centre. ie. £5,000

Development Fund

This represents reserves for future development: £6,000

Girlguiding Sefton

Independent Examiner's Report to the Trustees:

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

As the charity Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act), does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
to keep accounting records in accordance with s130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
R A Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Date:12.2.2024.....

Girlguiding Sefton

Statement of Financial Activities for the year to 31st December 2023

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2023	Total 2022
Receipts						
Receipts from generated funds						
Voluntary income	1	11,396	10,930	2,996	25,322	28,109
Activities for generating funds						
Investment income	2	2,530	1,250	750	4,530	1,151
Receipts from charitable activities						
Related trading	3	2,524	475		2,999	3,452
Activity fees	4	9,872			9,872	9,304
Other income	5	2,054		786	2,840	2,807
Total Receipts		28,376	12,655	4,532	45,563	44,823
Payments						
Costs of generating funds						
Charitable expenditure						
Operating costs	6	15,974	21,719	6,805	44,498	42,591
Related trading	7	2,504	780		3,284	2,955
Governance costs	8	320			320	294
Total Payments		18,798	22,499	6,805	48,102	45,840
Net		9,578	-9,844	-2,273	-2,539	-1,017
Transfers		-144	144			
Stock adjustment		-418	-1		-419	349
Revaluation						
Total Funds brought forward		72,361	855,999	22,993	951,353	952,021
Total Funds carried forward		81,377	846,298	20,720	948,395	951,353

Girlguiding Sefton

Statement of Assets & Liabilities as at 31st December 2023

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2023	Total 2022
Fixed Assets		1,500	800,000		801,500	801,500
Investments	9	76,000	40,000	20,000	136,000	129,500
Stock	10	1,453	501		1,954	2,373
Cash held & Cash at banks	11	2,424	5,797	720	8,941	17,980
Total Net Assets		<u>81,377</u>	<u>846,298</u>	<u>20,720</u>	<u>948,395</u>	<u>951,353</u>

Summary of Funds:

Unrestricted:

County General account					78,024	70,934
County Water activities account					702	764
County Badge account					517	497
Leader Training					0	166
Clear Insurance - prize					1,000	
Eileen Kermode - legacy					1,000	
Skills Builder					134	

Restricted:

Shirdley Hill Centre					846,298	855,999
Jean Clayton fund					4,417	4,306
Gwen Clayton fund					7,280	8,106
Thelma Gott fund					2,685	2,591
Margaret Pilkington fund					1,348	1,300
DCMS grant for 2nd Crosby Rangers					500	500
International Fund					1,418	3,825
O & M Division funds					2,915	2,365
Targeted Financial Support					157	
					<u>948,395</u>	<u>951,353</u>

Approved by the Trustees and signed on behalf by:



Andrew Tate - County Treasurer

Girlguiding Sefton

Notes to the Accounts

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2023	Total 2022
1. Voluntary Income:					
County subscription from HQ	11,196			11,196	9,916
General donations	200	1,500		1,700	1,161
Grants 2022					5,560
Region - DCMS grant			550	550	500
Targeted Financial Support			2,446	2,446	
Booking fees at Shirdley Hill		6,462		6,462	8,181
Boiler fund		2,529		2,529	
Payment from shop		315		315	
West Lancs Covid grants					2,667
Shirdley Hill miscellaneous		124		124	124
	<u>11,396</u>	<u>10,930</u>	<u>2,996</u>	<u>25,322</u>	<u>28,109</u>
2. Investment Income					
Barclays Bank interest	30			30	4
National Savings Income Bonds interest	1,000	853		1,853	232
CAF Bond interest		22		22	132
Hampshire Trust Bank 1 yr bond	1,500	375	750	2,625	783
	<u>2,530</u>	<u>1,250</u>	<u>750</u>	<u>4,530</u>	<u>1,151</u>
3. Related Trading					
Shirdley Hill shop		475		475	813
County Badge Depot & Risograph printing	2,524			2,524	2,639
	<u>2,524</u>	<u>475</u>		<u>2,999</u>	<u>3,452</u>
4. Activity Fees					
Guiding Development					2,008
County weekend					2,000
S'pose & Jubilee coaches fees					832
Thinking Day	1,980			1,980	
Leader Training	830			830	
Rainbow - Safari					3,932
Holiday Guiding	1,330			1,330	532
Spooks (Nov23)	1,688			1,688	
Winter Wonderland	3,300			3,300	
Skills Builder	744			744	
	<u>9,872</u>			<u>9,872</u>	<u>9,304</u>
5. Other Income					
Gift Aid tax refund	29			29	78
Amazon Smile	25			25	13
O & S Division funds			786	786	2,716
Clear Insurance - prize	1,000			1,000	
Eileen Kermodie - legacy	1,000			1,000	
	<u>2,054</u>		<u>786</u>	<u>2,840</u>	<u>2,807</u>

Girlguiding Sefton

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2,023	Total 2022
6. Operating costs					
County subscriptions to HQ	328			328	297
International grants			2,550	2,550	670
Training grants, conferences & fees	50			50	62
Grants towards subs	460			460	
Badges	549			549	993
Leadership qualification packs					144
Training/Guiding Development	1,026			1,026	951
County weekend					4,223
Water activities account	62			62	55
Region Administrator	3,585			3,585	3,350
Grants - Jean & Gwen Clayton funds			1,180	1,180	85
Targeted Financial Support			2,289	2,289	
Rates/Water charges/Slurry & refuse		1,981		1,981	1,988
Insurance	204	3,068		3,272	2,952
Electricity, Gas & Telephone		5,194		5,194	3,661
Repairs, replacements and decorating		4,829		4,829	497
Fire safety, Fire Doors & Fire Alarm		424		424	529
Cleaning and garden maintenance		2,892		2,892	4,367
Equipment		3,331		3,331	2,138
Postage, stationery, telephone & travel	27			27	686
Printing	47			47	53
General stationery					
Hire of Halls	125			125	435
Website costs	180			180	180
Jubilee costs & Adverts in Champion					2,311
DCMS grant applied			550	550	
Miscellaneous	91			91	315
Thinking Day	1,726			1,726	
First Aid equipment	183			183	
Name badges & Banner	385			385	
Payments towards RADS	146			146	
Holiday Guiding	1,203			1,203	508
Grants applied 2022					3,800
Spooks (Nov 23)	1,687			1,687	
Winter Wonderland	3,300			3,300	
Skills Builder	610			610	
Sefton Star costs & Friendship bracelets					230
S'pose costs					1,571
Rainbow- Safari					4,766
Region - recovery grant					422
O & S Division costs			236	236	352
	<u>15,974</u>	<u>21,719</u>	<u>6,805</u>	<u>44,498</u>	<u>42,591</u>

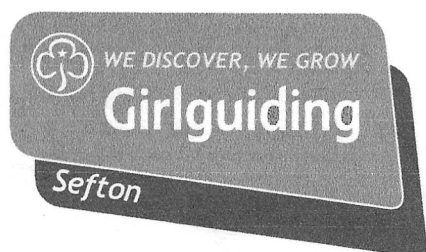
Girlguiding Sefton

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2023	Total 2022
7. Related Trading					
Shirdley Hill shop		780		780	503
County Badge Account	2,504			2,504	2,452
	<u>2,504</u>	<u>780</u>		<u>3,284</u>	<u>2,955</u>
8. Governance costs:					
Annual meeting expenses	180			180	154
Accountancy fees	140			140	140
	<u>320</u>			<u>320</u>	<u>294</u>
9. Investments:					
National Savings Income Bonds	36,000	30,000		66,000	29,000
Hampshire Trust Bank 1 yr bond	40,000	10,000	20,000	70,000	70,000
CAF 60 Day Notice account					30,500
	<u>76,000</u>	<u>40,000</u>	<u>20,000</u>	<u>136,000</u>	<u>129,500</u>
10. Stocks:	<u>1,453</u>	<u>501</u>		<u>1,954</u>	
Badges and shop stock	<u>1,453</u>	<u>501</u>		<u>1,954</u>	<u>2,373</u>
11. Cash & Bank accounts:					
Cash		5		5	6
Barclays Bank	2,424		720	3,144	4,983
National Westminster		5,485		5,485	12,379
Lloyds TSB		307		307	612
	<u>2,424</u>	<u>5,797</u>	<u>720</u>	<u>8,941</u>	<u>17,980</u>

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales - Charity number 506468

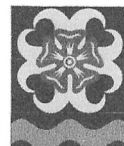
Accounts



Girlguiding Sefton

Report and Accounts

for the year to 31st December 2022



Girlguiding Sefton

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Girlguiding Sefton

Information as at 31 December 2022

Trustees:

Miss Sarah Bennett (County Commissioner)
Mr Andrew Tate (County Treasurer)
Mrs Christine Watkinson (Leadership Scheme Co-ordinator)
Mrs Susan Howden (Outdoor Activities Adviser)
Mrs Nichola James (Leader Training)

Division Commissioners

Mrs Carole Maher	Asland (until 30 th September)
Mrs Kirstie Gunby	Asland (from 1 st October)
Mrs Helen Smith	Bootle & Litherland (until 31 st March)
Mrs Sue McCormick	Bootle & Litherland (from 1 st April)
Mrs Liz Sinker	Crosby
Mrs Helen Gillon	Formby
Miss Helen Fawcett	Maghull
Mrs Karen Sutmire	Ormskirk & Skelmersdale
Miss Sarah Bennett	Southport - Blundell (until 31 st March)
Miss Lynn Deacon	Southport - Blundell (from 1 st April)
Mrs Rose Bode	Southport - Hesketh

Address

c/o 7 Welwyn Ave, Ainsdale PR8 3BE

Independent Examiner

Raymond Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Principal Banker

Barclays Bank

Girlguiding Sefton

Trustees Report:

Structure, Governance and Management

Governing document:

The charity's formal name is The Guide Association County of Sefton. Its operational name is Girlguiding Sefton and is often referred to in this report as the County. The charity's governing document is the Girl Guides Association Royal Charter of 1922. The Royal Charter and bye-laws, the Guiding Manual, various handbooks and the County Constitution together determine how the charity is governed.

Organisational structure:

The Guide Association (known as Girlguiding UK) charity number 30616

The Guide Association North West England (the Region) charity number 521694

The Guide Association County of Sefton (the County) charity number 506468

Within the County there are 8 Divisions, 16 Districts and 140 Units.

The Guide Association County of Sefton is a member of a family of charities operating as Girlguiding UK. This charity is designated as a County by The Guide Association within the Region of North West England. The different levels of the family are linked through:

- a) The appointment of Commissioners - whereby the Regional Commissioners are appointed by The Guide Association and the County Commissioners are appointed by the Regional Commissioners and so on. In turn the Commissioners, so appointed hold office as voting Executive members on the body that appointed them so that, for example, the County Commissioner is a voting member of the Regional Executive.
- b) Shared commitment to the objects of the Royal Charter and the adherence to the rules and regulations set out in the Guiding Manual and various handbooks.

However, notwithstanding these link-ages the various organisational levels retain their separate identity for charity registration and accounting purposes. Therefore, these accounts do not include the transactions or assets and liabilities of any divisions or units within the County. Although the Guiding Manual seeks to regulate the financial administration at all levels no consolidated accounts are prepared. These arrangements have been approved by the Charity Commission in relation to the activities in England and Wales associated with the Guide Association.

The Trustees of the Guide Association County of Sefton have delegated particular responsibility for the Shirdley Hill Centre, a property in Halsall, Lancashire available for use by members of Girlguiding UK, to a sub-committee. The title to the property is held on behalf of The Guide Association County of Sefton by The Girl Guide Trust Corporation. The Girl Guide Trust Corporation is a charitable company limited by guarantee which acts under the direction of the County Executive in relation to the Shirdley Hill Centre, and exists solely for the purpose of holding title to Guide properties and investments.

Recruitment, appointment, induction and training of new trustees:

The Guide Association appoints the Regional Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (County Secretary, Treasurer, Leader Training, Outdoor Activities Adviser and Leadership Scheme Co-ordinator).

The holders of these posts are the voting members of the Executive and the trustees of the Guide Association County of Sefton.

Trustees serve for a term of office of five years, but would be removed as trustees should they cease to hold office as Division Commissioner/County Administrator for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Trustees are assigned a mentor and follow The Guide Association induction programme for Division Commissioners. Formal and informal training is available to meet individual needs.

Risk management:

The trustees have reviewed the major strategic, business and operational risks, which the charity faces. These will be detailed in a risk register and the trustees' annual review programme is in place. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities:

Object:

To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Strategies for achieving objectives:

Our strategy for achieving the objectives has been twofold:

- i) Provision of activities for girls and young women
- ii) Direct training of adult leaders

Review of the Girlguiding Sefton activities:

Girlguiding Sefton is wholly reliant on subscriptions, grants and donations in carrying out its objectives.

A review of the operations of Girlguiding Sefton during the year and the results of those operations is as follows:

Since Covid-19 units have been delivering indoor & outdoor meetings, and some county events, trainings and leader meetings are online. 3 grants were received and their application is shown on the attached schedule.

Recruitment and retention of leaders is a continuing priority, with divisions holding fresh recruitment events during the year.

County Activities 2022

	dr	cr
Jubilee event		
Sefton CVS grant		588
Monies from units towards the coaches		462
Beacon	588	
Coaches	1,050	
County Commissioner exps	187	
Sue Cadman exps	286	
County funding		1,061
	<u>2,111</u>	<u>2,111</u>
Holiday Guiding		
Girls fees		532
Scarbrick Campsite	952	
Printing	22	
County Commissioner exps	326	
Sports England grant		793
Surplus to County	25	
	<u>1,325</u>	<u>1,325</u>
S'pose event		
Units fees		370
Sports England grant		1,707
Badges	731	
Tai Chi	250	
Ultimate Kids	515	
Coconuts	28	
DJ & equipment	50	
Inflatables	285	
Zumba	200	
Scarbrick Campsite	1,215	
County funding		1,197
	<u>3,274</u>	<u>3,274</u>
Rainbow 35th celebration		
Unit fees		3,932
Peoples Bus	695	
Jessica Little - cup cakes	510	
GG Anglesey - badges	255	
Knowsley Safari Park	3,306	
County funding		834
	<u>4,766</u>	<u>4,766</u>

The County has taken steps to encourage the completion of applications for grants at all levels where appropriate, and although time consuming, this work will continue in 2023.

The main tangible fixed asset is Shirdley Hill Centre, which is a freehold property managed by the Shirdley Hill committee. The property was professionally valued in March 2006 at £325,000 and has just been revalued again at £800,000. This figure has been included in the statement of assets and liabilities.

Reserves:

It is the policy of Girlguiding Sefton to maintain unrestricted funds at a level that will cover administration costs, training costs and various activities in accordance with the Reserves policy shown on the following pages.

Approved by: R A Bode
(for the Trustees)

Date: 25-March-2023

Reserves Policy

Tangible Fixed Assets

Girlguiding Sefton general account does not have any realty (except for Shirdley Hill Centre as described separately).

Investment Policy

The Girlguiding Sefton reserves are held in National Savings Income Bonds, a Hampshire Trust Bank 1 year Bond to 19th December 2023 and a CAF 60 Day Notice account. These produce good income for Girlguiding Sefton.

Free Reserves

Free reserves represent the "working capital" of Girlguiding Sefton available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income, which becomes available to the charity and is to be spent at the trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated. The Executive Committee (as guided by the Finance Committee) has examined the needs and challenges faced by Girlguiding Sefton in both the short term and medium term along with relevant forecasts, and have formulated a policy to meet those needs. The Executive Committee considers it is necessary that our target free reserves represent one year's day to day running costs. ie. £10,000.

Restricted Funds

The County holds four main funds - (1) Jean Clayton Fund and (2) Gwen Clayton Fund to be used to financially support girls for Brownie holidays or Guide holidays respectively.

(3) Thelma Gott fund to be used to financially support girls in the Queens Guide Award towards the cost of their Outdoor Challenge and (4) Margaret Pilkington fund to be used to financially support girls and leaders in outdoor activities, gaining outdoor activities qualifications and for Queens Guide Outdoor Challenge.

The Executive Committee agreed the various monies from international events should be held in one fund, which is the International Fund of £3,825.

Designated Funds:

Capital Fund

It is the policy of Girlguiding Sefton to build up a fund of capital for investment with a view to financing future projects and to generate income to support the activities of Girlguiding Sefton. The fund represents approximately one year's day to day running costs of Girlguiding Sefton. ie. £10,000

Contingency Fund

The Executive has agreed to designate £3,000 to be used to underwrite any County activity once the Finance Committee approve the budget for the activity.

Training & Grants Fund

The Executive has agreed to designate £2,000 to meet the expenses of County trainings and to be applied for UK Grants in accordance with the Girlguiding Sefton rules on Form F5a.

Recruitment Campaign

The Executive has agreed to designate £2,000 to meet the expenses of campaigns for recruitment of adults.

Replacement of office equipment

The Executive has agreed to designate £1,000 to meet the cost of replacing the office equipment in the coming years.

Scarisbrick Campsite

The Executive has agreed to designate £18,000 towards the costs of improvements to the campsite.

Shirdley Hill Centre

The Executive has agreed to designate £2,000 towards the costs of repairs to the Centre.

Shirdley Hill Centre

Tangible Fixed Assets:

Girlguiding Sefton owns the freehold property Shirdley Hill Centre, Renacres Lane, Halsall, Ormskirk L39 8SG as a tangible fixed asset to support activities.

Free Reserves

Policy as above to hold unrestricted funds representing 6 months day to day running costs. ie. £5,000

Designated Funds

Designated Building Fund

£26,000 for major repairs and maintenance.

Capital Fund

This represents 6 months day to day running costs of the Centre. ie. £5,000

Development Fund

This represents reserves for future development: £6,000

Girlguiding Sefton

Independent Examiner's Report to the Trustees:

I report on the accounts of the charity for the year ended 31st December 2022, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

As the charity Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act), does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.


Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

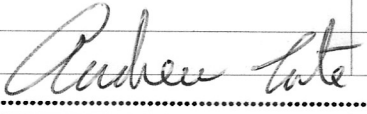
In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
to keep accounting records in accordance with s130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
R A Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Date: 17th February 2023

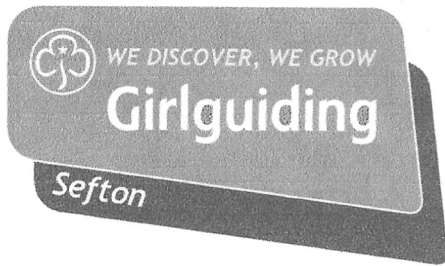
Girlguiding Sefton**Statement of Assets & Liabilities as at 31st December 2022**

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2022	Total 2021
Fixed Assets		1,500	800,000		801,500	801,500
Investments	9	67,000	42,500	20,000	129,500	115,500
Stock	10	1,871	502		2,373	2,195
Cash held & Cash at banks	11	1,990	12,997	2,993	17,980	32,826
Total Net Assets		72,361	855,999	22,993	951,353	952,021
Summary of Funds:						
Unrestricted:						
County General account					70,934	69,831
County Water activities account					764	820
County Badge account					497	310
Leader Training					166	1,212
Restricted:						
Shirdley Hill Centre					855,999	859,186
Jean Clayton fund					4,306	4,344
Gwen Clayton fund					8,106	8,017
Thelma Gott fund					2,591	2,563
Margaret Pilkington fund					1,300	1,287
DCMS grant for 2nd Crosby Rangers					500	
International Fund					3,825	4,451
O & M Division funds					2,365	
					951,353	952,021
Approved by the Trustees and signed on behalf by:						
						
.....						
Andrew Tate - County Treasurer						
9						

THE GUIDE ASSOCIATION-COUNTY OF SEFTON

England & Wales - Charity number 506468

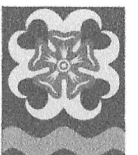
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Girlguiding Sefton

Report and Accounts

for the year to 31st December 2021



Girlguiding Sefton

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Girlguiding Sefton

Information as at 31 December 2021

Trustees:

Miss Sarah Bennett (County Commissioner)
Mr Andrew Tate (County Treasurer)
Mrs Christine Watkinson (Leadership Scheme Co-ordinator)
Mrs Susan Howden (Outdoor Activities Adviser)
Mrs Nichola James (Guiding Development Lead)

Division Commissioners

Mrs Carole Maher	Asland
Mrs Helen Smith	Bootle & Litherland
Mrs Liz Sinker	Crosby
Mrs Helen Gillon	Formby
Mrs Helen Fawcett	Maghull
Mrs Karen Sutemire	Ormskirk & Skelmersdale
Miss Sarah Bennett	Southport - Blundell
Mrs Rose Bode	Southport - Hesketh

Address

c/o 7 Welwyn Ave, Ainsdale PR8 3BE

Independent Examiner

Raymond Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Principal Banker

Barclays Bank

Girlguiding Sefton

Trustees Report:

Structure, Governance and Management

Governing document:

The charity's formal name is The Guide Association County of Sefton. Its operational name is Girlguiding Sefton and is often referred to in this report as the County. The charity's governing document is the Girl Guides Association Royal Charter of 1922. The Royal Charter and bye-laws, the Guiding Manual, various handbooks and the County Constitution together determine how the charity is governed.

Organisational structure:

The Guide Association (known as Girlguiding UK) charity number 30616

The Guide Association North West England (the Region) charity number 521694

The Guide Association County of Sefton (the County) charity number 506468

Within the County there are 8 Divisions, 19 Districts and 165 Units.

The Guide Association County of Sefton is a member of a family of charities operating as Girlguiding UK. This charity is designated as a County by The Guide Association within the Region of North West England. The different levels of the family are linked through:

- a) The appointment of Commissioners - whereby the Regional Commissioners are appointed by The Guide Association and the County Commissioners are appointed by the Regional Commissioners and so on. In turn the Commissioners, so appointed hold office as voting Executive members on the body that appointed them so that, for example, the County Commissioner is a voting member of the Regional Executive.
- b) Shared commitment to the objects of the Royal Charter and the adherence to the rules and regulations set out in the Guiding Manual and various handbooks.

However, notwithstanding these link-ages the various organisational levels retain their separate identity for charity registration and accounting purposes. Therefore, these accounts do not include the transactions or assets and liabilities of any divisions or units within the County. Although the Guiding Manual seeks to regulate the financial administration at all levels no consolidated accounts are prepared. These arrangements have been approved by the Charity Commission in relation to the activities in England and Wales associated with the Guide Association.

The Trustees of the Guide Association County of Sefton have delegated particular responsibility for the Shirdley Hill Centre, a property in Halsall, Lancashire available for use by members of Girlguiding UK, to a sub-committee. The title to the property is held on behalf of The Guide Association County of Sefton by The Girl Guide Trust Corporation. The Girl Guide Trust Corporation is a charitable company limited by guarantee which acts under the direction of the County Executive in relation to the Shirdley Hill Centre, and exists solely for the purpose of holding title to Guide properties and investments.

Recruitment, appointment, induction and training of new trustees:

The Guide Association appoints the Regional Commissioner who in turn appoints the County Commissioner who in turn appoints the eight Division Commissioners within the County, and the County Administrators (County Secretary, Treasurer, Chair of Guiding Development, Outdoor Activities Adviser and Leadership Scheme Co-ordinator).

The holders of these posts are the voting members of the Executive and the trustees of the Guide Association County of Sefton.

Trustees serve for a term of office of five years, but would be removed as trustees should they cease to hold office as Division Commissioner/County Administrator for any reason before their anticipated term has expired. The County Administrators are appointed with each new County Commissioner.

Trustees are assigned a mentor and follow The Guide Association induction programme for Division Commissioners. Formal and informal training is available to meet individual needs.

Risk management:

The trustees have reviewed the major strategic, business and operational risks, which the charity faces. These will be detailed in a risk register and the trustees' annual review programme is in place. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities:

Object:

To pursue the objectives of Girlguiding UK concerned with assisting girls and young women to fulfil their potential by taking an active and responsible role in society.

Strategies for achieving objectives:

Our strategy for achieving the objectives has been twofold:

- i) Provision of activities for girls and young women
- ii) Direct training of adult leaders

Review of the Girlguiding Sefton activities:

Girlguiding Sefton is wholly reliant on subscriptions, grants and donations in carrying out its objectives.

A review of the operations of Girlguiding Sefton during the year and the results of those operations is as follows:

Since Covid-19 outdoor meetings with strict regulations have taken place. Units then started delivering indoor meetings, and county events, trainings and leader meetings online.

Recruitment and retention of leaders is a continuing priority, with divisions holding fresh recruitment events during the year.

The County has taken steps to encourage the completion of applications for grants at all levels where appropriate, and although time consuming, this work will continue in 2022.

The main tangible fixed asset is Shirdley Hill Centre, which is a freehold property managed by the Shirdley Hill committee. The property was professionally valued in March 2006 at £325,000 and has just been revalued again at £800,000. This figure has been included in the statement of assets and liabilities.

Reserves:

It is the policy of Girlguiding Sefton to maintain unrestricted funds at a level that will cover administration costs, training costs and various activities in accordance with the Reserves policy shown on the following pages.

Approved by: S.J. Bennett Date: 17/3/22
(for the Trustees)

Reserves Policy

Tangible Fixed Assets

Girlguiding Sefton general account does not have any realty (except for Shirdley Hill Centre as described separately).

Investment Policy

The Girlguiding Sefton reserves are held in National Savings Income Bonds, a Hampshire Trust Bank 1 year Bond to 24th November 2022 and a CAF 60 Day Notice account. These produce good income for Girlguiding Sefton.

Free Reserves

Free reserves represent the “working capital” of Girlguiding Sefton available to support short and medium term objectives and to safeguard against unexpected decreases in income. The Charity Commission guidelines define free reserves as income, which becomes available to the charity and is to be spent at the trustees’ discretion in furtherance of any of the charity’s objectives, but is not yet spent, committed or designated. The Executive Committee (as guided by the Finance Committee) has examined the needs and challenges faced by Girlguiding Sefton in both the short term and medium term along with relevant forecasts, and have formulated a policy to meet those needs. The Executive Committee considers it is necessary that our target free reserves represent one year’s day to day running costs. ie. £10,000.

Restricted Funds

The County holds four main funds - (1) Jean Clayton Fund and (2) Gwen Clayton Fund to be used to financially support girls for Brownie holidays or Guide holidays respectively.

(3) Thelma Gott fund to be used to financially support girls in the Queens Guide Award towards the cost of their Outdoor Challenge and (4) Margaret Pilkington fund to be used to financially support girls and leaders in outdoor activities, gaining outdoor activities qualifications and for Queens Guide Outdoor Challenge.

The Executive Committee agreed the various monies from international events should be held in one fund, which is the International Fund of £4,451.

Designated Funds:

Capital Fund

It is the policy of Girlguiding Sefton to build up a fund of capital for investment with a view to financing future projects and to generate income to support the activities of Girlguiding Sefton. The fund represents approximately one year's day to day running costs of Girlguiding Sefton. ie. £10,000

Contingency Fund

The Executive has agreed to designate £3,000 to be used to underwrite any County activity once the Finance Committee approve the budget for the activity.

Training & Grants Fund

The Executive has agreed to designate £2,000 to meet the expenses of County trainings and to be applied for UK Grants in accordance with the Girlguiding Sefton rules on Form F5a.

Recruitment Campaign

The Executive has agreed to designate £2,000 to meet the expenses of campaigns for recruitment of adults.

Replacement of office equipment

The Executive has agreed to designate £1,000 to meet the cost of replacing the office equipment in the coming years.

Scarisbrick Campsite

The Executive has agreed to designate £18,000 towards the costs of improvements to the campsite.

Shirdley Hill Centre

The Executive has agreed to designate £2,000 towards the costs of repairs to the Centre.

Shirdley Hill Centre

Tangible Fixed Assets:

Girlguiding Sefton owns the freehold property Shirdley Hill Centre, Renacres Lane, Halsall, Ormskirk L39 8SG as a tangible fixed asset to support activities.

Free Reserves

Policy as above to hold unrestricted funds representing 6 months day to day running costs. ie. £5,000

Designated Funds

Designated Building Fund

£26,000 for major repairs and maintenance.

Capital Fund

This represents 6 months day to day running costs of the Centre. ie. £5,000

Development Fund

This represents reserves for future development: £6,000

Girlguiding Sefton

Independent Examiner's Report to the Trustees:

I report on the accounts of the charity for the year ended 31st December 2021, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

As the charity Trustees you are responsible for the preparation of the accounts and you consider that the audit requirement of s144 of the Charities Act 2011 (the Charities Act), does not apply. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements:
to keep accounting records in accordance with s130 of the Charities Act; and
to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
R A Bissex FCA
Chartered Accountant
32 Brooklands Avenue
Waterloo, Liverpool L22 3XZ

Date: 25 February 2022

Girlguiding Sefton

Statement of Financial Activities for the year to 31st December 2021

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2021	Total 2020
Receipts						
Receipts from generated funds						
Voluntary income	1	7,133	24,866		31,999	22,089
Activities for generating funds						
Investment income	2	437	198	152	787	1,246
Receipts from charitable activities						
Related trading	3	1,873			1,873	3,113
Activity fees	4	717		22,079	22,796	13,376
Other income	5	555			555	10,007
Total Receipts		10,715	25,064	22,231	58,010	49,831
Payments						
Costs of generating funds						
Charitable expenditure						
Operating costs	6	10,194	22,337	10,229	42,760	32,281
Related trading	7	2,012	68		2,080	3,592
Governance costs	8	140			140	290
Total Payments		12,346	22,405	10,229	44,980	36,163
Net		-1,631	2,659	12,002	13,030	13,668
Transfers		24,164		-24,164	0	
Stock adjustment		-309			-309	85
Revaluation			475,000		475,000	
Total Funds brought forward		49,949	381,527	32,824	464,300	450,547
Total Funds carried forward		72,173	859,186	20,662	952,021	464,300

Girlguiding Sefton

Statement of Assets & Liabilities as at 31st December 2021

	Note	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2021	Total 2020
Fixed Assets		1,500	800,000		801,500	326,500
Investments	9	57,000	42,500	16,000	115,500	120,500
Stock	10	1,522	673		2,195	2,504
Cash held & Cash at banks	11	12,151	16,013	4,662	32,826	14,796
Total Net Assets		<u>72,173</u>	<u>859,186</u>	<u>20,662</u>	<u>952,021</u>	<u>464,300</u>

Summary of Funds:

Unrestricted:

County General account	69,831	47,856
County Water activities account	820	820
County Badge account	310	449
Guiding Development	1,212	824

Restricted:

Shirdley Hill Centre	859,186	381,527
Jean Clayton fund	4,344	4,303
Gwen Clayton fund	8,017	7,941
Thelma Gott fund	2,563	2,540
Margaret Pilkington fund	1,287	1,275
International Fund	4,451	3,943
European Jamboree	0	12,822
	<u>952,021</u>	<u>464,300</u>

Approved by the Trustees and signed on behalf by:



.....
Andrew Tate - County Treasurer

Girlguiding Sefton

Notes to the Accounts

	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2021	Total 2020
1. Voluntary Income:					
County subscription from HQ	4,899			4,899	15,085
Donations, legacies & grants:	15			15	15
General donations & grant	2,219	1,074		3,293	3,045
Booking fees at Shirdley Hill		1,485		1,485	2,165
Other users of Shirdley		235		235	265
Payment from shop					400
Duchy of Lancashire		2,000		2,000	
West Lancs Covid grants		9,670		9,670	
West Lancs Tier 2-3 grants		2,138		2,138	
West Lancs restart grant		8,000		8,000	
Shirdley Hill miscellaneous		264		264	1,114
	<u>7,133</u>	<u>24,866</u>		<u>31,999</u>	<u>22,089</u>
2. Investment Income					
Barclays Bank interest	1			1	6
National Savings Income Bonds interest	2			2	1,240
CAF Bond interest		100		100	
Hampshire Trust Bank 1 yr bond	434	98	152	684	
	<u>437</u>	<u>198</u>	<u>152</u>	<u>787</u>	<u>1,246</u>
3. Related Trading					
Shirdley Hill shop					76
County Badge Depot & Risograph printing	1,873			1,873	3,037
	<u>1,873</u>			<u>1,873</u>	<u>3,113</u>
4. Activity Fees					
Guiding Development	717			717	558
Baltics Adventure					
Thinking Day 2019					200
World Thinking Day 2020					3,500
Baden Powell event					
Holiday Guiding					
European Jamboree			22,079	22,079	9,118
	<u>717</u>		<u>22,079</u>	<u>22,796</u>	<u>13,376</u>
5. Other Income					
Gift Aid tax refund	555			555	7
Covid Business Support grant					10,000
	<u>555</u>			<u>555</u>	<u>10,007</u>

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	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2021	Total 2020
6. Operating costs					
County subscriptions to HQ	270			270	336
International grants					366
Training grants, conferences & fees					84
Badges	243			243	
Leadership qualification packs	77			77	
Guiding Development	328			328	590
County camp account expenditure					89
Water activities account					96
Region Administrator	2,900			2,900	2,900
Grants - Jean & Gwen Clayton funds					
Thelma Gott & Margaret Pilkington funds					
Rates/Water charges/Slurry & refuse		762		762	403
Insurance	238	2,263		2,501	2,452
Electricity, Gas & Telephone		949		949	1,791
Repairs, replacements and decorating		7,695		7,695	477
Fire safety, Fire Doors & Fire Alarm		624		624	468
Cleaning and garden maintenance		2,995		2,995	1,767
Equipment		7,043		7,043	
Postage, stationery, telephone & travel	281	6		287	554
Printing - Sefton Guide	41			41	
General stationery	64			64	14
Hire of Halls	80			80	155
Maintenance/equipment					1,423
Website costs & computer programs	3,013			3,013	
Sleep in /Sleep out badges					807
Autumn Challenge Badges	419			419	66
Spring Challenge badges	449			449	
Miscellaneous	284			284	311
Adverts in Champion	100			100	
Valuation fee	450			450	
Thinking Day 2020 prize at Scarisbrick	88			88	
European Jamboree			10,229	10,229	11,250
Skemersdale unit rent	243			243	
Thank you cards	504			504	
Volunteers Week postcards	122			122	
Facia Boards					2,000
Covid costs					500
World Thinking Day					3,382
	<u>10,194</u>	<u>22,337</u>	<u>10,229</u>	<u>42,760</u>	<u>32,281</u>

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	Unrestricted Funds	Shirdley Hill Restricted Funds	Other Restricted Funds	Total 2021	Total 2020
7. Related Trading					
Shirdley Hill shop	68	68		68	490
County Badge Account	2,012			2,012	3,102
	<u>2,012</u>	<u>68</u>		<u>2,080</u>	<u>3,592</u>
8. Governance costs:					
Annual meeting expenses					150
Accountancy fees	140			140	140
	<u>140</u>			<u>140</u>	<u>290</u>
9. Investments:					
National Savings Income Bonds	13,000	2,000		15,000	20,000
Hampshire Trust Bank 1 yr bond	44,000	10,000	16,000	70,000	70,000
CAF 60 Day Notice account		30,500		30,500	30,500
	<u>57,000</u>	<u>42,500</u>	<u>16,000</u>	<u>115,500</u>	<u>120,500</u>
10. Stocks:					
Badges and shop stock	<u>1,522</u>	<u>673</u>		<u>2,195</u>	<u>2,504</u>
11. Cash & Bank accounts:					
Cash		2		2	2
Barclays Bank	12,151		4,662	16,813	1,442
National Westminster		15,880		15,880	13,153
Lloyds TSB		131		131	199
	<u>12,151</u>	<u>16,013</u>	<u>4,662</u>	<u>32,826</u>	<u>14,796</u>