

THE GUIDE ASSOCIATION – WIRRAL COUNTY
Accounts
FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NUMBER : 508316



THE GUIDE ASSOCIATION – WIRRAL COUNTY

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THE GUIDE ASSOCIATION – WIRRAL COUNTY

CHARITY DETAILS

Trustees

J Chapman- Brown	County Commissioner	Appointed 01/01/2024
L Smallthwaite	Chair Hadlow Activity Centre	Appointed 01/09/2023
M Kirwan	Assist. County Commissioner	Appointed 01/01/2024
A Robinson	Division Commissioner	End of Appoint 30/03/2024
E Jordon	Division Commissioner	Appointed 01/10/2023
L Perrett	Division Commissioner	End of Appoint 01/04/2024
J Smitton	Division Commissioner	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/02/2021
F Ledson	Division Commissioner	Appointed 20/03/2024
S May	Division Commissioner	End of Appoint 31/10/2024
C Auty	Division Commissioner	Appointed 22/11/2022
J Hales	Division Commissioner	Appointed 03/05/2017
H P Baines	County Treasurer	Appointed 12/12/2017
K Fearn	Division Commissioner	Appointed 01/04/2024
C Anyon	Division Commissioner	Appointed 21/05/2024

Charity Number : 508316

Examiner of the Accounts: G P Jelley FCA
Summit Accountants Limited
43-45 Bridge Street Row East
CHESTER CH1 1NW

Registered Address: 31 Alderberry Road
Hawarden
Deeside
Flintshire
CH5 3JS

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report for the year ended 31 December 2024.

Structure, Governance and Management

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.

Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Commissioner Handbook. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website www.girlguidingwirral.org.uk

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2024 can be found in its latest annual report (published on its website at www.Girlguiding.org.uk).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub- committee.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Throughout 2024 our inspirational and supportive volunteer leaders continue to help our members to fulfil their potential and make a difference for themselves, their community and the wider world.

2024 saw activities in the region and country resuming post COVID; which was mirrored in Wirral. In July 2024 the county organised a "Maize Maze" event for 250 of our younger (Rainbow) members and in September 2024 over 500 brownies attended "Carnival Capers" held at our activity centre to celebrate 110 years of Brownies.

Our responsibility to ensure that our adult volunteers receive the requisite support and training to help them provide a varied and balanced program for all Girlguiding sections has continued through electronic means and also with the reinstatement of face to face training, both of which have proved popular and it is now accepted that training by internet is a positive permanent addition to our training programme.

The training activities that have continued are :

- First Response – First Aid Renewal Courses

- Mentoring for Leaders and Commissioners in training

- Continued training on using GO Guiding Databases

- Safe Space Training for all sections and volunteers.

- A dedicated Commissioner Hub offering half termly training to all commissioners

Our Annual meeting, where we recognise the contributions our leaders make to the County took place in April 2024. It was good to welcome a large contingent of leaders to thank them, and present Long Service Awards for 5,10,20,30 40 and 50 years of service to Guiding, and to provide certificates for those newer volunteers who received certificates for 1 and 3 years commitment. In line with our members requests, we will not be hosting one annual meeting in 2025 but instead, in accordance with our members wishes, we will be holding several "thanks and recognition" events around the county, which should mean that everyone receiving an award can be presented in person and will also allow members families to be present in a less formal setting.

We continue to publicise the efforts of our members and leaders wherever and whenever possible, to show the Guide Associations relevance to today's society; featuring 3 times in our local 'Wirral Globe' newspaper. 17 members received a Girlguiding Hero certificate, nominated by their peers and leaders for showing 'over and above' Girlguiding attributes including charity fundraising.

Our outdoor activity centre at Hadlow Fields is of enormous value as an outdoor centre convenient for all of our members. It has proved a good, local venue to most of our Divisions who use it as either an evening or weekend daytime venue.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Finance Review of the year

The charity has net out going resources this year of £5,658 (2023 £13,878 deficit) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£19,920 in 2024), from the surplus generated by the GG trading depot and from a number of fundraising activities that took place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2024 was £374,264 (2023 £391,099).

Short term surplus funds are invested with recognised institutions in low risk accounts.

The Trustees regularly review risk and follow national guidelines and in 2024 a detailed audit to check all unit accounts were up to date was carried out, with the deadline for all unit accounts to have been prepared and independently checked by 31 December 2024. As a result to this audit, additional training and support has been made available to all Division Commissioners to ensure that units are following Girlguiding policies and procedures, and assistance has been offered to any leaders struggling with this particular part of running a unit. Further proposals for 2025 include a county wide training on "finance and obligations" and drop in sessions to address any concerns that leaders may have. No further provision is required to the funds set aside last year.

Reserves Policy

At 31 December 2024 the charity held reserves totalling £586,905. Of this, £20,139 were restricted balances held as per the detailed information on page 18. A further £36,284 are balances designated for specific purposes and £374,264 relates to the net book value of the land and buildings and assets. The remaining £156,210 are unrestricted balances for use at the discretion of the charity.

Tangible fixed assets

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Designated Funds

Full details of the remaining designated funds can be seen on page 18.

Free Reserves

Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as "income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities' object's, but is not spent, committed or designated."

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2024 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

Fundraising activities

Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for the future

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

Statement of the responsibilities of the Trustees for the Accounts

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted Accounting Principles)

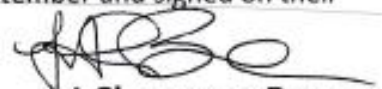
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report as approved for and on behalf of the Trustees on 18th September and signed on their behalf.



J Chapman-Brown

County Commissioner

18th September 2025

THE GUIDE ASSOCIATION – WIRRAL COUNTY

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8-18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of Independent Examiners 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 seeking 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 Examiners 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 section 13 of the 2011 Act; and
 - * To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 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.



Glyn Paul Jelley FCA
Summit Accountants Limited
43-45 Bridge Street Row East
CHESTER CH1 1NW

Date: 29/10/2025

**THE GUIDE ASSOCIATION - WIRRAL COUNTY
BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	£	2024 £	2023 £
Tangible Fixed Assets	4		374,274	391,212
Current Assets				
Stock on hand		15,061		16,480
Cash at bank and in hand		196,402		208,514
Prepayments and accrued income		2,306		1,444
		<u>213,769</u>		<u>226,438</u>
Current Liabilities				
Creditors and accruals	5	1,138		25,087
Net current assets			212,631	201,351
Net assets			<u>586,905</u>	<u>592,563</u>
The funds of the charity:				
Restricted funds	7		20,139	22,523
Unrestricted funds	7		566,766	570,040
			<u>586,905</u>	<u>592,563</u>

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 18th September 2025



J Chapman-Brown

County Commissioner

**THE GUIDE ASSOCIATION - WIRRAL COUNTY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies		10,622	-	10,622	5,995
Trading activities		51,576	-	51,576	61,280
Investments		1,792	511	2,303	1,650
Charitable activities		59,492	-	59,492	68,764
Total incoming resources	2	123,482	511	123,993	137,689
Expenditure on :					
Expenditure on raising funds		44,694	-	44,694	48,187
Expenditure on charitable activities		82,062	2,895	84,957	103,380
Total resources expended	3	126,756	2,895	129,651	151,567
Net income		(3,274)	(2,384)	(5,658)	(13,878)
Reconciliation of funds					
Balance Brought Forward 1 January	7	570,040	22,523	592,563	606,442
Balance carried forward at 31 December	7	566,766	20,139	586,905	592,564

All income and expenditure derives from continuing activities.

THE GUIDE ASSOCIATION - WIRRAL COUNTY
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
£	£	£
Net cashflow from operating activities	(14,063)	30,609
Cashflow from investing activities		
Payments to acquire tangible fixed assets	-	-
Investment income	2,301	1,650
Net cash flow from investing activities	2,301	1,650
Net(Decrease)/increase in cash and cash equivalents	(11,762)	32,259
Cash equivalents brought forward	208,514	176,255
Cash and cash equivalents C/fwd.	196,752	208,514

Note to the statement of cashflows:

1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities

Net incoming/(outgoing) resources	(5,658)	(13,878)
Investment income received	(2,301)	(1,650)
Depreciation	16,940	18,386
(Increase)/Decrease in stock	1,767	3,552
Decrease/(Increase) in Debtors	(862)	-
Increase/(Decrease) in Creditors	(23,949)	-
	(14,063)	6,410

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR

ENDED 31 DECEMBER 2024

1. Accounting Policies

Basis of accounting

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial reporting standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, (as updated through Update Bulletin 1 Published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR

ENDED 31 DECEMBER 2024

Incoming Resources

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised, the charity will have been notified of the amounts and the settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in the Trustee Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Income from trading activities includes income earned from fund raising events and trading activities to raise funds for the charity. Income is recognised in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support Cost Allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll costs and archive costs. They are incurred directly in support of the expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities consistent with use of resources.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR

ENDED 31 DECEMBER 2024

Stocks

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

Fixed Assets

Tangible assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the balance sheet at net book value, which following the provision of an additional purpose built building in 2020 and refurbishment of the toilet block in 2022 is included at £374,264. This is the figure that the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	25/10% Straight Line
Shop Fittings	10% Straight Line
Equipment and Machinery	25% Reducing balance

Prepayments and accrued income

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors and accruals

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR

ENDED 31 DECEMBER 2024

Judgements and key resources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing these financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and Leagcies				
Government grants	-	-	-	-
Other Grants	2,325	-	2,325	3,142
Donations	8,297	-	8,297	2,853
	<u>10,622</u>	<u>-</u>	<u>10,622</u>	<u>5,995</u>
Trading activities				
Sales and other fund raising events	<u>51,576</u>	<u>-</u>	<u>51,576</u>	<u>61,280</u>
Investment income				
Interest received gross	<u>2,301</u>		<u>2,301</u>	<u>1,650</u>
Charitable activities				
Members subscriptions	19,920	-	19,920	19,686
Celebration Events	19,886	-	19,886	30,909
Training & Development	1,065	-	1,065	1,054
Campsite Fees	18,576	-	18,576	17,111
Sundry Income	45	-	45	4
	<u>59,492</u>	<u>-</u>	<u>59,492</u>	<u>68,764</u>
Total incoming resources	<u>123,991</u>	<u>-</u>	<u>123,991</u>	<u>137,689</u>

**THE GUIDE ASSOCIATION - WIRRAL COUNTY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Resources expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Expenditure on fundraising				
Fund Raising - Cost of Sales	42,429	-	42,429	44,709
- Special Events	2,265	-	2,265	3,478
	<u>44,694</u>	<u>-</u>	<u>44,694</u>	<u>48,187</u>
Charitable activities				
<i>Direct costs:</i>				
Annual Subscription - County Personnel	782		782	1,062
Campsite Costs	32,292		32,292	16,604
Celebration Events	18,103		18,103	30,721
Grants to Members		2,895	2,895	1,950
Training & Development	723		723	642
Meetings and Reports	1,293		1,293	993
	<u>53,193</u>	<u>2,895</u>	<u>56,088</u>	<u>51,972</u>
<i>Support costs:</i>				
Examination Fee	300		300	350
Committee Expenses	377		377	-
Insurance	2,576		2,576	2,688
Telephone	1,176		1,176	847
Shared employment cost	3,800		3,800	3,584
Postage, Printing & Stationery	313		313	53
Public Relations	1,331		1,331	322
Depreciation	16,940		16,940	18,386
Archive expenses	647		647	712
Financial Provision (Note 8)	(161)		(161)	23,000
Bank Charges	1,570		1,570	1,466
	<u>28,869</u>	<u>-</u>	<u>28,869</u>	<u>51,408</u>
Total expenditure on charitable activities	<u>82,062</u>	<u>2,895</u>	<u>84,957</u>	<u>103,380</u>
Total resources expended	<u>126,756</u>	<u>2,895</u>	<u>129,651</u>	<u>151,567</u>

The Trustees receive no remuneration or benefits.

THE GUIDE ASSOCIATION - WIRRAL COUNTY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. TANGIBLE FIXED ASSETS	Camp Site £	Site Equipment £	Shop Fittings £	Office Equipment £	Total £
Cost					
At 1 January 2024	577,556	17,214	2,108	5,037	601,915
Additions			-	-	-
	<u>577,556</u>	<u>17,214</u>	<u>2,108</u>	<u>5,037</u>	<u>601,915</u>
Depreciation					
At 1 January 2024	186,457	17,104	2,106	5,036	210,703
Charge for the Year	16,835	105			16,940
	<u>203,292</u>	<u>17,209</u>	<u>2,106</u>	<u>5,036</u>	<u>227,643</u>
Net Book Value					
1 January 2024	<u>391,099</u>	<u>110</u>	<u>2</u>	<u>1</u>	<u>391,212</u>
31 December 2024	<u>374,264</u>	<u>5</u>	<u>2</u>	<u>1</u>	<u>374,272</u>

5. CREDITORS	2024 £	2023 £
Accruals and Deferred Income	400	400
Other Creditors	738	24,687
	<u>1,138</u>	<u>25,087</u>

Included in Other Creditors at 31/12/2023 was an amount set aside by the Trustees to cover funding shortfalls discovered on the County wide audit of unit accounts.

6. Related party transactions

There were no related party transactions during the current or prior year.

THE GUIDE ASSOCIATION - WIRRAL COUNTY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Funds	January 2024 £	Income £	Expenditure £	Transfers £	December 2024 £
General Reserve	11,000				11,000
Income Reserve	522,907	123,331	126,756		519,482
Designated Funds					
Fiddlers Green Fund	4,431	100			4,531
Disabled Members Fund	579	13			592
Gladys Potter Fund	1,123	38			1,161
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
	570,040	123,482	126,756	-	566,766
Restricted Funds					
Bradbery Fund	3,094	70	2,895		269
Miss F Cann Fund	19,429	441			19,870
	22,523	511	2,895	-	20,139
Total Funds	592,563	123,993	129,651	-	586,905

Designated Funds:

Fiddlers Green fund - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

Disabled members fund - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

Gladys Potter fund - to be used specifically for training oriented purposes.

Restricted Funds:

Bradbery fund - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

Miss F Cann fund - the income to be used to enable members to travel abroad on Guiding activities.