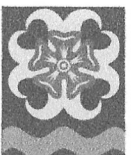


Girlguiding Sefton

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>

Girlguiding Sefton

	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>

Girlguiding Sefton

	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>