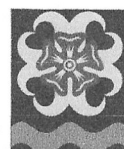


Girlguiding Sefton

Report and Accounts

for the year to 31st December 2022



Girlguiding Sefton

Contents	Pages
Information	1
Trustees report	2, 3 & 4
Reserves policy	4, 5 & 6
Independent examiner's report	7
Income and Expenditure Account	8
Statement of assets and liabilities	9
Notes to the accounts	10 - 12

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
Scarisbrick 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	
Scarisbrick 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

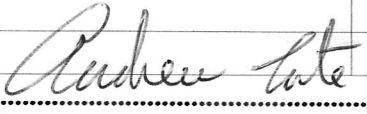
In connection with my examination, no matter has come to my attention:

- 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						

