



# Girlguiding Sefton

## Report and Accounts

for the year to 31<sup>st</sup> December 2023



## Girlguiding Sefton

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## Girlguiding Sefton

Information as at 31 December 2023

### **Trustees:**

Miss Sarah Bennett (County Commissioner) (until 31<sup>st</sup> January 2023)  
Mrs Rose Bode (County Commissioner) (from 1<sup>st</sup> 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 19<sup>th</sup> 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 31<sup>st</sup> 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
<b>Receipts</b>						
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
<b>Total Receipts</b>		<b>28,376</b>	<b>12,655</b>	<b>4,532</b>	<b>45,563</b>	<b>44,823</b>
<b>Payments</b>						
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
<b>Total Payments</b>		<b>18,798</b>	<b>22,499</b>	<b>6,805</b>	<b>48,102</b>	<b>45,840</b>
<b>Net</b>		<b>9,578</b>	<b>-9,844</b>	<b>-2,273</b>	<b>-2,539</b>	<b>-1,017</b>
Transfers		-144	144			
Stock adjustment		-418	-1		-419	349
Revaluation						
Total Funds brought forward		72,361	855,999	22,993	951,353	952,021
<b>Total Funds carried forward</b>		<b>81,377</b>	<b>846,298</b>	<b>20,720</b>	<b>948,395</b>	<b>951,353</b>

## 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
<b>Total Net Assets</b>		<b>81,377</b>	<b>846,298</b>	<b>20,720</b>	<b>948,395</b>	<b>951,353</b>

#### 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	
					<b>948,395</b>	<b>951,353</b>

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
<b>1. Voluntary Income:</b>					
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>
<b>2. Investment Income</b>					
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>
<b>3. Related Trading</b>					
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>
<b>4. Activity Fees</b>					
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>
<b>5. Other Income</b>					
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 Kermodé - 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
<b>6. Operating costs</b>					
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
<b>7. Related Trading</b>					
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>
<b>8. Governance costs:</b>					
Annual meeting expenses	180			180	154
Accountancy fees	140			140	140
	<u>320</u>	<u></u>	<u></u>	<u>320</u>	<u>294</u>
<b>9. Investments:</b>					
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>
<b>10. Stocks:</b>	<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>
<b>11. Cash &amp; Bank accounts:</b>					
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>