

Girlguiding Sefton

Report and Accounts

for the year to 31st December 2024



Girlguiding Sefton

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Girlguiding Sefton

Information as at 31 December 2024

Trustees:

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:

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, 11 Districts and 135 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:

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

The Girlguiding Sefton reserves are held in National Savings Income Bonds and a Hampshire Trust Bank 1 year Bond to 19th December 2025. 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.

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*
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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

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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

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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>

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	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>

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	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>