

GIRL GUIDE WOODBANK ACTIVITY CENTRE
REPORT OF BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2019

GIRL GUIDE WOODBANK ACTIVITY CENTRE

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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GIRL GUIDE WOODBANK ACTIVITY CENTRE

ANNUAL REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

Report of the Trustees for the year ended 31 December 2019

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 December 2019.

Reference and Administrative Details

Charity number: 1176106

Registered Office 308 Menlove Avenue
Liverpool
L25 6ET

Independent Examiner

Mr D Hudd
Chartered Accountant
17 George Street
St Helens
Merseyside
WA10 1DB

Bankers Nat West Bank Plc
5 Ormskirk Street
St Helens
Merseyside
WA10 1DR

Trustees

The trustees serving during the year and since the year end were as follows:

Mrs D E Barton – Treasurer
Mrs P A Dickinson – Chair
Miss M Boyd – President

GIRL GUIDE WOODBANK ACTIVITY CENTRE

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

Structure, Governance and Management

The charity is governed by the Royal Charter as an unincorporated association to pursue the objectives of Woodbank Activity Centre concerned with the development of girls and young women enabling them to enjoy a safe out of doors space.

Appointment of Trustees

The Trustees are appointed under the terms of the Royal Charter. The County Commissioner of Merseyside is a member of Management Committee and appoints the Chairman.

Trustees Induction and Training

The Chairman meets with the County Commissioner and outgoing Chairman of Woodbank to discuss their role and to ensure smooth handover of office. Other Trustees meet with their predecessors to discuss their roles and hand over all relevant documents. Trustees attend trainings organised by the Girl Guide Association.

Organisation

The Management Committee of Woodbank Training Centre meets twice a year. The Annual Meeting is held once a year.

Risk Assessment

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and Activities

The objectives of the charity are concerned with the development of girls and young women enabling them to enjoy a safe out of doors environment.

In planning our activities for the year we kept in mind the Charity Commissioners guidance on public benefit and the Trustees consider that this is met, given the main purposes of the charity as set out below.

Volunteers' Contribution

Woodbank Activity Centre is run entirely on the commitment and dedication of its volunteers, their contribution is paramount to carrying out the aims and objectives of the Centre. The volunteers ensure the safe guarding and wellbeing of the children. The true value of the part played by the adult volunteers in the support of the ongoing success of the centre cannot be measured.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

Achievements and Performance

Woodbank Activity Centre in Prescot has had another successful year and continues to offer our young members a chance to learn and have fun in a totally secure environment.

We have had another record year with both repeat bookings and new bookings from neighbouring counties. Considering that we closed for maintenance during January and some of August and not forgetting no one visits during Christmas, Woodbank is certainly in great demand.

As well as our weekend visitors we have evening and day meetings for our Girl Guide Leaders as well as hosting training events.

Once again, we have had a great partnership with Knowsley Safari Park who pick the girls up in the morning and drop them off late afternoon. I know that more and more of our units are visiting the Safari Parks Education Centre and so learning about conservation which is now fast becoming a passion with our young members.

We are committed to keeping the building up to the highest possible standard and our bookings reflect this, with most leaders commenting on how well maintained it is.

Of course, this can only be attained by a strong and dedicated Committee and strong financial management.

The Future

Coronavirus

The Girl Guide Association sent out a directive that units were not to meet as from the 16 March. At that point Woodbank closed and received cancellations from Units due to visit in April and May. The Guiders have been offered alternative bookings for 2021 and we are holding their deposits over for a year. The situation will be reviewed as impact of the coronavirus develops.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

ANNUAL REPORT OF THE BOARD OF TRUSTEES (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be twelve months of the resources expended. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

For the year ended 31 December 2019 this analysis revealed that of total reserves of £105,471, all of which is restricted to the maintenance and ongoing running costs of Woodbank Activity Centre includes £71,149 held as fixed assets leaving £34,322 balance, representing well in excess of 12 months running costs.

Investment Policy

Woodbank Activity Centre has healthy reserves due mainly to the generous legacies received from members in previous years. These reserves will continue to be used to help increase the opportunities offered to members over the coming years.

Results for the Year

The results for the year ended 31 December 2019 are set out in detail in the financial statements.

Declaration

I declare, in my capacity of chair of the Board of Trustees, that:

- the trustees have approved the report above and
- have authorised me to sign it on their behalf



Mrs P A Dickinson
Chair

Date: 16.4.2020

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GIRL GUIDE WOODBANK ACTIVITY CENTRE**

Independent examiner's report to the Trustees of Girl Guide Woodbank Activity Centre

I report to the charity trustees on my examination of the accounts of Girl Guide Woodbank Activity Centre for the year ended 31 December 2019.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



**David Hudd BA FCA
Livesey Spottiswood
Chartered Accountants
17 George Street
St Helens
Merseyside
WA10 1DB**

Date: 2nd April 2020

GIRL GUIDE WOODBANK ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
Income			
Donations and Legacies	2	5,680	10,479
Charitable Activities	3	18,824	16,999
Investments	4	527	445
Transfer from Undertaking		-	103,553
		<hr/>	<hr/>
Total Income		<u>25,031</u>	<u>131,476</u>
Expenditure			
Charitable Activities	5	23,927	27,109
		<hr/>	<hr/>
Total Expenditure		<u>23,927</u>	<u>27,109</u>
Net (Expenditure)/Income		1,104	104,367
Fund Balances Brought Forward at 1 January 2019		<u>104,367</u>	<u>-</u>
Funds Balances Carried Forward at 31 December 2019		<u>105,471</u>	<u>104,367</u>

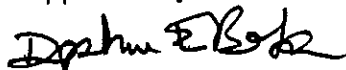
The notes on pages 8 to 12 form part of these accounts.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

BALANCE SHEET AS AT 31 DECEMBER 2019

	Notes	2019	2018
		£	£
Fixed Assets			
Tangible fixed assets	8	29,149	38,176
Investments	9	<u>42,000</u>	<u>42,000</u>
		71,149	80,176
Current Assets			
Debtors	10	642	535
Cash at bank & in hand		<u>36,275</u>	<u>27,440</u>
		36,917	27,975
Creditors			
Falling due within one year	11	<u>(2,595)</u>	<u>(3,784)</u>
Net Current Assets		<u>34,322</u>	<u>24,191</u>
Net Assets	12	<u>105,471</u>	<u>104,367</u>
Funds			
Unrestricted Funds		<u>105,471</u>	<u>104,367</u>
		<u>105,471</u>	<u>104,367</u>

Approved by the Board of Trustees on 16 April 2020 and signed on its behalf by:-



Daphne. E. Barton

Trustee

The notes on pages 8 to 12 form part of these accounts.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting Policies

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by 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 (FRS 102) – (Charities SORP (FRS102) (2019)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements are prepared in sterling which is the functional currency of the charity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material restricted fund is set out in the notes to the financial statements.

Donations, legacies and grants

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, legacies and grants or similar income and any conditions for receipt are met.
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

Expenditure

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Expenditure on charitable activities includes the costs of the upkeep of Woodbank to further the purposes of the charity and their associated support costs.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting Policies (Continued)

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Investment assets

Investment assets comprise National Savings Bonds and are included in the accounts at cost.

Any return received on the assets is recognised in the SOFA as investment income upon receipt.

Tangible fixed assets and depreciation

Fixed assets for charity use are capitalised at cost, where acquired, or market value as determined by the trustees where donated.

Depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives on the following bases:-

Furniture & equipment	-	15% reducing balance basis
Training centre	-	21 yrs straight line

2 Donations and Legacies

	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
Donations:		
Friends of Woodbank	2,200	2,000
Mrs J Newsholme	800	500
Other small donations	2,680	860
Legacies:		
Merrill Leslie Morgan	—	<u>7,119</u>
	<u>5,680</u>	<u>10,479</u>

GIRL GUIDE WOODBANK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
3 Charitable Activities		
Accommodation fees	17,994	16,179
Shop Sales	<u>830</u>	<u>820</u>
	<u>18,824</u>	<u>16,999</u>
4 Investments		
Bank and bond interest	<u>527</u>	<u>445</u>
5 Charitable activities		
	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
Shop purchases	-	539
Water & sewerage charges	1,808	1,604
Repairs & renewals	7,853	11,443
Insurance	566	491
Heat & light	3,353	2,621
Sundry expenses	25	25
Depreciation	9,027	9,211
Support costs	370	131
Governance costs	<u>925</u>	<u>1,044</u>
	<u>23,927</u>	<u>27,109</u>
6 Support Costs		
	Charitable Activities £	Total 2019 £
Printing, postage, stationery and telephone	<u>370</u>	<u>370</u>

Trustees Expenses

The Trustees did not receive any emoluments during the period.

Three Trustees received expenses of £1,550 throughout the period for reimbursement of general expenses.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2019

7 Governance costs

	Unrestricted Funds	Total 2019
	£	£
Accountancy	900	900
AGM and meeting costs	<u>25</u>	<u>25</u>
	<u>925</u>	<u>925</u>

8 Tangible fixed assets

	Woodbank Training Centre £	Woodbank Furniture & Equipment £	Total £
Cost			
At 1 January 2019	81,544	89,319	170,863
Additions	-	-	-
At 31 December 2019	<u>81,544</u>	<u>89,319</u>	<u>170,863</u>
Depreciation			
At 1 January 2019	77,661	55,026	132,687
Charge for the year	<u>3,883</u>	<u>5,144</u>	<u>9,027</u>
At 31 December 2019	<u>81,544</u>	<u>60,170</u>	<u>141,714</u>
Net Book Value			
At 31 December 2019	-	<u>29,149</u>	<u>29,149</u>
At 31 December 2018	<u>3,883</u>	<u>34,293</u>	<u>38,176</u>

All fixed assets are for use in the direct furtherance of the charity's objects.

The Woodbank Activity Centre is held by The Guide Association Trust Corporation under licence with the landlord. The licence expired on 9 August 2019 and a new licence is in the process of being drawn up. The trustees have no doubts surrounding the Charity's ability to secure a new licence and the accounts are prepared on this basis.

GIRL GUIDE WOODBANK ACTIVITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2019**

9 Fixed asset investments

	2019	2018
	£	£
National Savings Income Bonds	<u>42,000</u>	<u>42,000</u>

10 Debtors

	2019	2018
	£	£
Prepayments	<u>642</u>	<u>535</u>

11 Creditors and current liabilities falling due within one year

	2019	2018
	£	£
Accruals and deferred income	<u>2,595</u>	<u>3,784</u>

12 Analysis of net assets

	Fixed Assets £	Current Assets £	Creditors £	Total £
Unrestricted Funds	<u>71,149</u>	<u>36,917</u>	<u>(2,595)</u>	<u>105,471</u>
	<u>71,149</u>	<u>36,917</u>	<u>(2,595)</u>	<u>105,471</u>