

GUIDES OF KENT - KENT EAST GUIDE ASSOCIATION

England & Wales · Charity number 1033476

Details

Other names KENT EAST COUNTY GUIDES, GIRLGUIDING KENT EAST

Status Registered

Legal form Other

Registered 1994-02-24

Register [View on the Charity Commission register](#)

Contact

Address 10 Damara Way
Kingsnorth
Ashford
Kent
TN25 7FD

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Email ggkenteastcc@gmail.com

Website www.girlguidingkenteast.org.uk

Activities

Objects: THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

Activities: Girlguiding Kent East County is the operating name for the Guides of Kent - Kent East. We have Rainbow, Brownie, Guide and Ranger Units throughout the Kent East area, that are run in accordance with the aims, mission and requirements of Girlguiding, with a variety of badgework, covering all aspects of a very wide-ranging programme.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,012	£46,161	-	-
2023-12-31	£48,623	£34,462	-	-
2022-12-31	£65,197	£63,126	-	-
2021-12-31	£24,892	£36,176	-	-
2020-12-31	£37,064	£24,212	-	-

Trustees

Name	Role	Appointed
michelle plester	Chair	2019-03-10
Anita Ives		2023-08-01
Deborah Kemp		2023-08-01
Eleanor Mugford		2024-03-01
Frances Coutts		2017-01-01
Helen Marsh		2023-08-19
Helen Ward		2023-09-01
Henrietta Barnett		2024-03-01
Kerry Balmer		2023-01-15
Linda Clark		2023-08-01
Louise Cockle		2023-05-24
Rebecca Hinnells		2024-01-20
TERESA ANN ADAMS		2019-03-01
TINA BEAN		2019-09-01
Teresa Watkins		2023-08-19
charlotte louise o'leary		2021-09-01
deborah morren baxter		2020-09-01
elizabeth sarah barber		2021-09-01
jacqueline ann quigley		2021-10-08
jacqueline hermitage		2021-09-01
lesley susan taylor		2021-09-01
natalie bridgette curd		2021-09-01

Accounts

Charity registration number 1033476 (England and Wales)

**GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms H Ward
Ms T Watkins
Ms H Marsh
Ms D Kemp
Ms A Ives
Ms L Clark
Ms M Plester
Ms H Barnett (Appointed 1 March 2024)
Ms E Mugford (Appointed 1 March 2024)
Ms R Hinnells (Appointed 20 January 2024)
Ms L Cockle
Ms K Balmer
Ms J Quigley
Ms C O'Leary
Ms E Barber
Ms L Taylor
Ms N Curd
Ms J Hermitage
Ms D Baxter
Ms T Bean
Ms T Adams
Ms F Coutts

Charity number (England and Wales)

1033476

Principal address

10 Damara Way
Kingsnorth
Ashford
Kent
TN25 7FD

Independent examiner

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
United Kingdom
ME10 5BH

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

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GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2024 to 31 December 2024.

The charity also trades under the name Girlguiding Kent East.

Registered Address: 10 Damara Way, Kingsnorth, Ashford, Kent TN25 7FD

Constitution or Deed: Royal Charter

Governing Document: Constitution of Guides of Kent – Kent East

Objectives and activities

To pursue the objectives of Girlguiding, using balanced, stimulating programmes appropriate for each age group, thereby unlocking and developing the potential of girls and young women and encouraging good citizenship.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Trustees of Girlguiding Kent East County January – December 2024

*County President	Valerie Hale
County Commissioner	Michelle Plester
Assistant County Commissioner	Vacant
Treasurer	Teresa Watkins
Chair of Finance	Helen Marsh
Chair of Adult Support	Linda Clark
Chair of Guiding Development	Kate Leech (until 31/08/2024)
Chair of Marketing & Communications	Kerry Balmer

Division Commissioners**

Division	
Ashford Crown	Rebecca Hinnells
Ashford Knoll	Louise Cackle
Canterbury	Helen Ward
Faversham	Henrietta Barnett, Eleanor Mugford
Folkestone	Michelle Carter (until 31/08/2024), Natalie Curd
Herne Bay	Charlotte O'Leary
Sandwich	Linda Clark
Sheppey	Tina Bean
Sittingbourne	Fiona Whiskin (until 31/08/2024), Lesley Taylor
South Foreland	Elizabeth Barber
South Goodwin	Deborah Baxter
Tenterden	Fran Coutts
Thanet East	Denise Brooks (until 31/08/2024)
Thanet North	Jacqueline Hermitage, Jacqueline Quigley
Thanet South	Anita Ives, Deborah Kemp
Whitstable	Teresa Adams

*denotes non-voting member

**all Division Commissioners are also Trustees of Guides of Kent – Kent East Guide Association.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees are appointed by the County Commissioner, after consultation with the appropriate Division. The County Commissioner is appointed by the Region Chief Commissioner after consultation with the Trustees and others in the County. Each Trustee receives appropriate training; each Division Commissioner follows the Girlguiding Commissioner Training Scheme with the support of a mentor and attends training presented by County, Region and Girlguiding personnel.

Where to members share the Trustee responsibilities for the Division, each Division only has one vote.

Achievements and performance

Significant activities and achievements against objectives

Several large scale adventure events took place throughout the year. We held two successful sleepovers at SOAR trampoline park for the Brownies, Guides and Rangers in March and April. There were over 100 young members in attendance at each sleepover.

At the beginning of June, the Brownies came together at Lower Grange Farm for their Fearless on the Farm event. They were able to try out adventurous activities including archery, tomahawk throwing, pedal karting, climbing and lots more.

In July the Rainbows joined Sfida, our County mascot, for a day out at the Rare Breeds Centre for an animal packed fun filled expedition. Also in July the Guides and Rangers took to the water for their Wet and Wild event at St Andrews Lake. They had the chance to try out paddle boarding, kayaking and have fun in the aqua park.

Our County Choir held 'A Night at the Movies' activity day and concert. During the day young members could take part in art, drama and singing workshops. Plus they had a chance to sing with the Choir during the evening concert.

Trustees were appointed to lead existing Divisions as appointments of the current postholders concluded. New Commissioners were supported by an experienced mentor.

We continue to support both young and adult members attending international opportunities offered at a Region level, with 2 interailing around Japan and 2 others interailing around Europe during the Summer. Several units in our County also attended Region's Converge on Cardiff event in October.

Our County campsite, Mystole, continues to be booked by units for their residential events. The Hoot was also utilised for meetings and training sessions for our volunteers. Overall the site continues to be developed in line with the wishes, needs and wants of members of Girlguiding Kent East. Paxwood campsite was also busy with bookings from units for residential events.

Trefoil continues to thrive in the County, with a new Guild opening in 2024. Highlights during the year included croquet, indoor bowls and a luncheon for their members. At the end of August the University of Kent played host to Region's annual review and lots of the County Trefoil members attended.

Most of our core training has now moved online via Girlguiding's learning platform. However our trainers regularly delivered first aid training sessions for our volunteers during the year.

Membership numbers for those aged 4-18 continued to remain stable throughout 2024. We have a number of volunteers who have multiple roles, often running or supporting several units. We continue to seek additional volunteers to support the increase in the number of the young members and the opportunities that are available to them.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees' report was approved by the Board of Trustees.



Ms M Plester
Trustee

28 May 2025

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

I report to the trustees on my examination of the financial statements of Guides of Kent - Kent East Guides Association (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Fiona Howard FCA CTA



Xeinadin South East Limited

12 Conqueror Court
Sittingbourne
Kent
ME10 5BH
United Kingdom
28 May 2025

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Endowment funds restricted fund	Restricted funds	Total	Unrestricted funds	Endowment funds restricted fund	Restricted funds	Total
	Notes	2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	2	1,550	-	-	1,550	11,582	-	-	11,582
Charitable activities	3	32,485	-	-	32,485	31,169	-	-	31,169
Investments	4	6,806	-	-	6,806	5,308	-	-	5,308
Other income	5	3,171	-	-	3,171	565	-	-	565
Total income		<u>44,012</u>	<u>-</u>	<u>-</u>	<u>44,012</u>	<u>48,624</u>	<u>-</u>	<u>-</u>	<u>48,624</u>
Expenditure on:									
Raising funds	6	4,674	-	-	4,674	848	-	-	848
Charitable activities	7	41,041	-	-	41,041	33,615	-	140	33,755
Other expenditure	9	446	-	-	446	-	-	-	-
Total expenditure		<u>46,161</u>	<u>-</u>	<u>-</u>	<u>46,161</u>	<u>34,463</u>	<u>-</u>	<u>140</u>	<u>34,603</u>
Net income/(expenditure) and movement in funds		<u>(2,149)</u>	<u>-</u>	<u>-</u>	<u>(2,149)</u>	<u>14,161</u>	<u>-</u>	<u>(140)</u>	<u>14,021</u>
Reconciliation of funds:									
Fund balances at 1 January 2024		416,504	44,263	700	461,467	402,343	44,263	840	447,446
Fund balances at 31 December 2024		<u>414,355</u>	<u>44,263</u>	<u>700</u>	<u>459,318</u>	<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		182,848		186,933
Current assets					
Stocks	12	6,377		6,634	
Debtors	13	864		-	
Cash at bank and in hand		274,282		270,548	
		<u>281,523</u>		<u>277,182</u>	
Creditors: amounts falling due within one year	14	<u>(5,053)</u>		<u>(2,648)</u>	
Net current assets			<u>276,470</u>		<u>274,534</u>
Total assets less current liabilities			<u><u>459,318</u></u>		<u><u>461,467</u></u>
The funds of the charity					
Endowment funds - restricted fund	16		44,263		44,263
Restricted income funds	15		700		700
Unrestricted funds	17		414,355		416,504
			<u>459,318</u>		<u>461,467</u>

The financial statements were approved by the trustees on 28 May 2025



Ms M Plester
Trustee

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	at varying rates on cost
Plant and equipment	20% on reducing balance
Computer equipment	25% on reducing balance
Mystole Campsite	not provided

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	750	11,582
Grants	800	-
	<u>1,550</u>	<u>11,582</u>

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Activity income		
Membership and programme and training income	32,485	31,169

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,806	5,308

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	3,171	565

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Opening stock	6,634	-
Purchases of goods for resale	4,417	848
Closing stock	(6,377)	-
	4,674	848

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Depreciation and impairment	4,834	9,482
Membership subs out	699	1,355
Programme and training	15,991	9,033
Campsite	6,740	3,560
Girlguiding	4,461	2,200
Marketing and information	965	305
General administration expenses	1,032	1,028
Bank fees	459	486
Insurance	2,693	2,745
Storage rent	600	600
Governance costs	2,567	2,961
	<u>41,041</u>	<u>33,755</u>
Analysis by fund		
Unrestricted funds	41,041	33,615
Restricted funds	-	140
	<u>41,041</u>	<u>33,755</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - nil).

Trustees/volunteers were reimbursed £1903 (2023 - £328) for expenses paid on behalf of the charity during the year.

9 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	446	-
	<u>446</u>	<u>-</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Computer equipment	Mystole Campsite	Total
	£	£	£	£	£
Cost					
At 1 January 2024	162,793	36,158	3,204	37,632	239,787
Additions	-	1,196	-	-	1,196
Disposals	-	-	(2,822)	-	(2,822)
At 31 December 2024	162,793	37,354	382	37,632	238,161
Depreciation and impairment					
At 1 January 2024	16,140	33,960	2,754	-	52,854
Depreciation charged in the year	4,338	496	1	-	4,835
Eliminated in respect of disposals	-	-	(2,376)	-	(2,376)
At 31 December 2024	20,478	34,456	379	-	55,313
Carrying amount					
At 31 December 2024	142,315	2,898	3	37,632	182,848
At 31 December 2023	146,653	2,198	450	37,632	186,933

12 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	6,377	6,634

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	864	-

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,567	206
Accruals and deferred income	3,486	2,442
	5,053	2,648

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
	700	-	700
	<u>700</u>	<u>-</u>	<u>700</u>
Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
	840	(140)	700
	<u>840</u>	<u>(140)</u>	<u>700</u>

16 Endowment funds - restricted fund

These are endowment funds funds which are material to the charity's activities.

	At 1 January 2024	At 31 December 2024
	£	£
	44,263	44,263
	<u>44,263</u>	<u>44,263</u>
Previous year:	At 1 January 2023	At 31 December 2023
	£	£
	44,263	44,263
	<u>44,263</u>	<u>44,263</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	416,504	44,012	(46,161)	414,355
	<u>416,504</u>	<u>44,012</u>	<u>(46,161)</u>	<u>414,355</u>

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	402,343	48,624	(34,463)	416,504

18 Related party transactions

19 Girlguiding Paxwood Kent

The Girlguiding Kent East County Commissioner is, by way of office, one of the five Trustees of the Paxwood facility, which is governed by a constitution dated 10 November 2014. The constitution specifies that the County Commissioners of each of the four Kent Counties (Greater London Kent, Kent East, Kent Weald and Kent West) are Trustees, together with the Treasurer of Paxwood.

GUIDES OF KENT - KENT EAST GUIDE ASSOCIATION

England & Wales - Charity number 1033476

Accounts

REGISTERED CHARITY NUMBER: 1033476

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2023 to 31 December 2023.

The charity also trades under the name Girlguiding Kent East.

Registered Address: 10 Damara Way, Kingsnorth, Ashford, Kent TN25 7FD

Constitution or Deed: Royal Charter

Governing Document: Constitution of Guides of Kent - Kent East

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

To pursue the objectives of Girlguiding, using balanced, stimulating programmes appropriate for each age group, thereby unlocking and developing the potential of girls and young women and encouraging good citizenship.

Trustees of Girlguiding Kent East County - January - December 2023

*County President Valerie Hale

County Commissioner Alexa Laurence (to 18/08/2023)

Michelle Plester (from 19/08/2023)

Assistant County Commissioner Rebecca Hinnells (to 18/08/2023)

Treasurer Amanda Duckett (to 18/08/2023)

Teresa Watkins (from 19/08/2023)

Chair of Finance Amanda Duckett (to 18/08/2023)

Helen Marsh (from 19/08/2023)

Chair of Adult Support Helen Brown

Chair of Guiding Development Kate Leech

Chair of Marketing & Communications Kerry Balmer

Division Commissioners**

Division

Ashford Crown Tara Vaughan

Ashford Knoll Louise Cockle (from 24/05/2023)

Canterbury Helen Ward (from 01/09/2023)

Faversham Sandra Jull (to 31/07/2023)

Folkestone Michelle Carter, Natalie Curd

Herne Bay Charlotte O'Leary

Sandwich Linda Clark (from 01/08/2023)

Sheppey Tina Bean

Sittingbourne Fiona Whiskin, Lesley Taylor

South Foreland Elizabeth Barber

South Goodwin Deborah Baxter

Tenterden Fran Coutts

Thanet East Denise Brooks

Thanet North Jacqueline Hermitage, Jacqueline Quigley

Thanet South Anita Ives, Deborah Kemp (from 01/08/2023)

Whitstable Teresa Adams

*denotes non-voting member

**all Division Commissioners are also Trustees of Guides of Kent - Kent East Guide Association.

Trustees are appointed by the County Commissioner, after consultation with the appropriate Division. The County Commissioner is appointed by the Region Chief Commissioner after consultation with the Trustees and others in the County. Each Trustee receives appropriate training; each Division Commissioner follows the Girlguiding Commissioner Training Scheme with the support of a mentor and attends training presented by County, Region and Girlguiding personnel.

Where to members share the Trustee responsibilities for the Division, each Division only has one vote.

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Several large scale adventure events took place throughout the year. In April, 189 Rainbows went wild for the day at Wildwood, learning about all the different animals.

During May and June, we continued our partnership with the Spacefund, with funding from the Royal Academy of Engineering, as Guides and Rangers became Space Engineers for the day and took on a series of STEM challenges linked to NASA's Artemis program.

September saw 156 Brownies come together at our County campsite for BeWILDer, a bushcraft themed day.

Our County Choir continues to grow in numbers and 2023 saw them 'go international' as they performed at Parc Montsouris in Paris during their residential break.

Special County Award events were held at our County campsite in November to thank volunteers who had achieved key milestones in their length of service with Girlguiding. In total, 52 Long Service Awards were presented for 5, 10, 20, 30, 40 and 50 years of service (20, 20, 3, 6, 2, 1 respectively).

Trustees were appointed to lead existing Divisions as appointments of the current postholders concluded. New Commissioners were supported by an experienced mentor.

In August, Alexa Laurence's term as County Commissioner came to an end and she was succeeded by Michelle Plester.

We continue to support both young and adult members attending international opportunities offered at a Region level, with 2 attending the World Scout Jamboree in South Korea and several others intertrailing around Europe.

Our County campsite, Mystole, saw an increase in bookings for residential events as units continued to offer these. The Hoot was also utilised for training sessions for our volunteers. Overall the site continues to be developed in line with the wishes, needs and wants of members of Girlguiding Kent East.

At the end of 2023, together with the other 3 Kent Counties, we finalised the purchase of the freehold the Paxwood campsite. We had held the leasehold together for many years but by purchasing the freehold this means that the site will continue to provide residential opportunities for the long term benefit of our members.

Trefoil celebrated its 80th birthday in 2023 and this was marked by a celebration event at Folkestone bandstand. Highlights were the County Choir and the afternoon tea.

A large-scale training event for volunteers took place in November. It included sessions on how to support leaders to offer a balanced and varied programme within their unit and some fun sessions on music in the unit, utilising social media and lots of dabbles for people to try and take back to their units.

In early 2023, Girlguiding updated their core branding and Rainbows, Brownies, Guides and Rangers have their own distinctive identities within that brand. Our County website was refreshed during 2023, including aligning it with Girlguiding's new brand strategy.

Membership numbers for those aged 4-18 continued to remain stable throughout 2023. We have a number of volunteers who have multiple roles, often running or supporting several units. We continue to seek additional volunteers to support the increase in the number of the young members and the opportunities that are available to them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1033476

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

10 Damara Way
Kingsnorth
Ashford
Kent
TN25 7FD

Trustees

Helen Ward
Teresa Watkins
Helen Marsh
Anita Ives
Deborah Kemp
Linda Clark
Louise Cockle
Jacqueline Ann Quigley
Natalie Bridgette Curd
Lesley Susan Taylor
Elizabeth Sarah Barber
Michelle Claire Carter
Denise Catherine Brooks
Fiona Whiskin
Charlotte Louise O'Leary
Jacqueline Hermitage
Deborah Morren Baxter
Tina Bean
Tara Vaughan
Teresa Ann Adams
Kate Leech
Frances Coutts
Helen Brown

Independent Examiner

Fiona Howard FCA CTA FMAAT
Xeinaadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17/9/2024 and signed on its behalf by:

MR Plesher
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

Independent examiner's report to the trustees of Guides of Kent - Kent East Guides Association

I report to the charity trustees on my examination of the accounts of Guides of Kent - Kent East Guides Association (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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

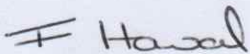
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Fiona Howard FCA CTA FMAAT

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Date: 09.10.2024

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Designated fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		11,581	-	-	11,581	2,020
Charitable activities						
Activity costs		31,169	-	-	31,169	55,809
Other trading activities	2	565	-	-	565	6,490
Investment income	3	5,308	-	-	5,308	1,228
Total		<u>48,623</u>	<u>-</u>	<u>-</u>	<u>48,623</u>	<u>65,547</u>
EXPENDITURE ON						
Raising funds		848	-	-	848	6,604
Charitable activities						
Direct costs		11,352	-	140	11,492	41,540
Support costs		20,062	-	-	20,062	13,459
Activity costs		2,200	-	-	2,200	1,783
Total		<u>34,462</u>	<u>-</u>	<u>140</u>	<u>34,602</u>	<u>63,386</u>
NET INCOME/(EXPENDITURE)		14,161	-	(140)	14,021	2,161
RECONCILIATION OF FUNDS						
Total funds brought forward		402,343	44,263	840	447,446	445,285
TOTAL FUNDS CARRIED FORWARD		<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>	<u>447,446</u>

The notes form part of these financial statements

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Designated fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	6	186,933	-	-	186,933	195,137
Investments	7	-	-	-	-	1,021
		<u>186,933</u>	<u>-</u>	<u>-</u>	<u>186,933</u>	<u>196,158</u>
CURRENT ASSETS						
Stocks	8	6,634	-	-	6,634	5,890
Debtors	9	-	-	-	-	4,500
Cash at bank		225,585	44,263	700	270,548	243,118
		<u>232,219</u>	<u>44,263</u>	<u>700</u>	<u>277,182</u>	<u>253,508</u>
CREDITORS						
Amounts falling due within one year	10	(2,648)	-	-	(2,648)	(2,220)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>229,571</u>	<u>44,263</u>	<u>700</u>	<u>274,534</u>	<u>251,288</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>	<u>447,446</u>
NET ASSETS		<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>	<u>447,446</u>
FUNDS						
Unrestricted funds	11				460,767	446,606
Restricted funds					700	840
TOTAL FUNDS					<u>461,467</u>	<u>447,446</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/19/2024 and were signed on its behalf by:

MRPester
Trustee

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity's functional currency is Pounds Sterling. The Charity's financial statements are presented to the nearest pound.

Girlguiding Kent East 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.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- at varying rates on cost
Mystole Campsite	- not provided
Plant and machinery	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sales of badges and county clothing	565	6,490
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	5,308	1,228
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

Trustees' expenses

During the year ended 31 December 2023, expenses totalling £328 were reimbursed or paid directly to 5 Trustees (2022 - £3,497 to 9 Trustees). This includes, reimbursed expenses for attending meetings, visting Units, resources purchased for specified events.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	1,670	-	350	2,020
Charitable activities				
Activity costs	55,809	-	-	55,809
Other trading activities	6,490	-	-	6,490
Investment income	1,228	-	-	1,228
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	65,197	-	350	65,547

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated fund £	Restricted fund £	Total funds £
EXPENDITURE ON				
Raising funds	6,604	-	-	6,604
Charitable activities				
Direct costs	41,280	-	260	41,540
Support costs	13,459	-	-	13,459
Activity costs	1,783	-	-	1,783
Total	<u>63,126</u>	<u>-</u>	<u>260</u>	<u>63,386</u>
NET INCOME				
Transfers between funds	8,188	(8,188)	-	-
Net movement in funds	<u>10,259</u>	<u>(8,188)</u>	<u>90</u>	<u>2,161</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	392,084	52,451	750	445,285
TOTAL FUNDS CARRIED FORWARD	<u>402,343</u>	<u>44,263</u>	<u>840</u>	<u>447,446</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Mystole Campsite £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2023	161,509	37,632	36,158	3,204	238,503
Additions	1,284	-	-	-	1,284
At 31 December 2023	<u>162,793</u>	<u>37,632</u>	<u>36,158</u>	<u>3,204</u>	<u>239,787</u>
DEPRECIATION					
At 1 January 2023	7,252	-	33,411	2,703	43,366
Charge for year	8,888	-	549	51	9,488
At 31 December 2023	<u>16,140</u>	<u>-</u>	<u>33,960</u>	<u>2,754</u>	<u>52,854</u>
NET BOOK VALUE					
At 31 December 2023	<u>146,653</u>	<u>37,632</u>	<u>2,198</u>	<u>450</u>	<u>186,933</u>
At 31 December 2022	<u>154,257</u>	<u>37,632</u>	<u>2,747</u>	<u>501</u>	<u>195,137</u>

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

8. STOCKS

	2023	2022
	£	£
Stocks	6,634	5,890
	<u>6,634</u>	<u>5,890</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	-	4,500
	<u>-</u>	<u>4,500</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	206	-
Other creditors	2,442	2,220
	<u>2,648</u>	<u>2,220</u>

11. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	402,343	14,161	416,504
Designated fund	44,263	-	44,263
	<u>446,606</u>	<u>14,161</u>	<u>460,767</u>
Restricted funds			
Restricted fund	840	(140)	700
	<u>840</u>	<u>(140)</u>	<u>700</u>
TOTAL FUNDS	<u>447,446</u>	<u>14,021</u>	<u>461,467</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,623	(34,462)	14,161
Restricted funds			
Restricted fund	-	(140)	(140)
	<u>-</u>	<u>(140)</u>	<u>(140)</u>
TOTAL FUNDS	<u>48,623</u>	<u>(34,602)</u>	<u>14,021</u>

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	392,084	2,071	8,188	402,343
Designated fund	52,451	-	(8,188)	44,263
	<u>444,535</u>	<u>2,071</u>	<u>-</u>	<u>446,606</u>
Restricted funds				
Restricted fund	750	90	-	840
	<u>445,285</u>	<u>2,161</u>	<u>-</u>	<u>447,446</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,197	(63,126)	2,071
Restricted funds			
Restricted fund	350	(260)	90
	<u>65,547</u>	<u>(63,386)</u>	<u>2,161</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/23 £
Unrestricted funds				
General fund	392,084	16,232	8,188	416,504
Designated fund	52,451	-	(8,188)	44,263
	<u>444,535</u>	<u>16,232</u>	<u>-</u>	<u>460,767</u>
Restricted funds				
Restricted fund	750	(50)	-	700
	<u>445,285</u>	<u>16,182</u>	<u>-</u>	<u>461,467</u>

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,820	(97,588)	16,232
Restricted funds			
Restricted fund	350	(400)	(50)
TOTAL FUNDS	<u>114,170</u>	<u>(97,988)</u>	<u>16,182</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

13. GIRLGUIDING PAXWOOD KENT

The Girlguiding Kent East County Commissioner is, by way of office, one of the five Trustees of the Paxwood facility, which is governed by a constitution dated 10 November 2014. The constitution specifies that the County Commissioners of each of the four Kent Counties (Greater London Kent, Kent East, Kent Weald and Kent West) are Trustees, together with the Treasurer of Paxwood.

The constitution specifies that the four counties are entitled to a quarter share of any profit or loss on the disposal of the facility. The charity purchased a third of the property for £0.33 on 29 November 2023.

14. INDEPENDENT EXAMINERS FEES

From the accrual of £2,442 relating to accountancy fees, 50% (£1,221) relates to the fees for the independent examination.

**GUIDES OF KENT - KENT EAST GUIDES
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,581	1,670
Grants	-	350
	<u>11,581</u>	<u>2,020</u>
Other trading activities		
Sales of badges and county clothing	565	6,490
Investment income		
Interest receivable - trading	5,308	1,228
Charitable activities		
Income from charitable activities	31,169	55,809
Total incoming resources	<u>48,623</u>	<u>65,547</u>
EXPENDITURE		
Raising donations and legacies		
Badges and County clothing	848	6,604
Charitable activities		
Membership subscriptions	1,355	850
Programme & training	9,033	32,230
Campsite	3,560	8,460
Girlguiding	2,200	1,783
Marketing and information	305	1,435
General administrative expenses	1,028	1,354
Bank charges	486	565
Insurance	2,745	873
IT software and consumables	-	126
Storage rents	600	600
Governance costs	2,961	2,957
Freehold property	8,882	4,638
Plant and machinery	549	687
Computer equipment	50	224
	<u>33,754</u>	<u>56,782</u>
Total resources expended	<u>34,602</u>	<u>63,386</u>
Net income	<u>14,021</u>	<u>2,161</u>

This page does not form part of the statutory financial statements

Accounts

**GIRLGUIDING KENT EAST COUNTY is an operating name of The Guides
of Kent - Kent East Guide Association**



**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

GIRLGUIDING KENT EAST

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GIRLGUIDING KENT EAST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees

County

Alexa Laurence, County Commissioner
Rebecca Hinnells, Assistant County Commissioner and Chair of Marketing and Communication
Kate Leech, Chair of Guiding Development
Helen Brown, Chair of Adult Support
Amanda Duckett, Chair of Finance and County Treasurer

Division Commissioners

Teresa Ann Adams
Elizabeth Barber
Deborah Baxter
Tina Bean
Lynn Beedie (resigned 31 August 2022)
Denise Brooks
Frances Coutts
Natalie Curd
Laura Furr (resigned 31 August 2022)
Michelle Carter
Jacqueline Hermitage
Sandra Jull
Charlotte O'Leary
Michelle Plester
Jacqueline Quigley
Fiona Richardson
Kate Smith
Lesley Taylor
Tara Vaughan
Fiona Whiskin

All Division Commissioners are also Trustees of Guides of Kent - Kent East Guide Association.

Trustees are appointed by the County Commissioner, after consultation with the appropriate Division. The County Commissioner is appointed by the Region Chief Commissioner after consultation with the Trustees and others in the County. Each Trustee follows the Girlguiding Commissioners Training Scheme with the support of a mentor and attends training presented by County, Region and Girlguiding personnel.

Where two members share the Trustee responsibilities for the Division, each Division has only one vote.

GIRLGUIDING KENT EAST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Charity registered number	1033476
Principal office	2 The Coppice Sturry Kent CT2 0JU
County President	Valerie Hale
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH

GIRLGUIDING KENT EAST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2022 to 31 December 2022.

The Charity also trades under the name Girlguiding Kent East.

Registered Address: 2 The Coppice, Sturry, Kent, CT2 0JU

Constitution or Deed: Royal Charter

Governing Document: Constitution of Guides of Kent – Kent East

Objects:

To pursue the objectives of Girlguiding, using balanced, stimulating programmes appropriate for each age group, thereby unlocking and developing the potential of girls and young women and encouraging good citizenship.

Trustees of Girlguiding Kent East County January - December 2022

*County President	Valerie Hale
County Commissioner	Alexa Laurence
Assistant County Commissioner	Rebecca Hinnells
Treasurer	Amanda Duckett
Chair of Finance	Amanda Duckett
Chair of Adult Support	Helen Brown
Chair of Guiding Development	Kate Leech
Chair of Marketing and Communication	Rebecca Hinnells

Division Commissioners**

Division	
Ashford Crown	Tara Vaughan
Ashford Knoll	Michelle Plester
Canterbury	Laura Furr (to 31/8/22)
Faversham	Sandra Jull
Folkestone	Michelle Carter, Natalie Curd
Herne Bay	Charlotte O'Leary
Sandwich	Fiona Richardson
Sheppey	Tina Bean
Sittingbourne	Fiona Whiskin, Lesley Taylor
South Foreland	Elizabeth Barber
South Goodwin	Deborah Baxter
Tenterden	Fran Coutts
Thanet East	Denise Brooks
Thanet North	Jacqueline Hermitage, Jacqueline Quigley
Thanet South	Kate Smith, Lynn Beedie (to 31/8/22)
Whitstable	Teresa Adams

*denotes non-voting member

**all Division Commissioners are also Trustees of Guides of Kent – Kent East Guide Association

Trustees are appointed by the County Commissioner, after consultation with the appropriate Division. The County Commissioner is appointed by the Region Chief Commissioner after consultation with the Trustees and others in the County. Each Trustee receives appropriate training; each Division Commissioner follows the Girlguiding Commissioner Training Scheme with the support of a mentor and attends training presented by County, Region and Girlguiding personnel.

Where two members share the Trustee responsibilities for the Division, each Division has only one vote.

GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Main achievements of the Charity

Throughout 2022, Girlguiding Kent East County focussed on recovering from the effects of the pandemic, operating in a flexible way to support its young members and adult volunteers to achieve its charitable purpose. It continued to provide an active, exciting, challenging and considered programme of activities and training opportunities for all members in the County, in line with the mission statement of Girlguiding. Many Divisions provided opportunities at a local level and the County events were well supported.

In common with others across the UK, units operated the Girlguiding programme to challenge young members to achieve to their full potential. Alongside this programme, the County offered a range of events and activities, with appropriate training and support opportunities for the adult volunteers who make Girlguiding possible. Rainbows was opened to girls from age 4 to introduce consistency in the starting age across the UK, with appropriate adjustments to the delivery of the programme made by unit leaders.

Towards the beginning of the year, the focus for girl-facing support was on activities that could be managed within smaller groups, i.e. within individual units, as society again got used to the idea of gatherings on a larger scale and of taking part in residential events. Three hundred and fifty members gained the County's Easter Challenge badge, completing a range of challenges related to this festival and the springtime, whilst 750 members celebrated with the Rainbows 35th birthday challenge. The 'Reaching Out and Reaching Further' challenge was refreshed to encourage members to interact with others across the County.



Units benefited from the support provided by Canterbury Christ Church University's outreach team, which developed and supplied equipment for a range of STEM activities to be delivered locally by leaders in unit meetings.

Events bringing young members and their leaders together recommenced in June with an activity day bringing Brownies aged 9+ together from across the County to support them to transition into the next section, Guides. These Brownies had the opportunity to tackle more advanced challenges in the out-of-doors, whilst their leaders received training in running Wide Games for this age-group. Similar events are anticipated for 2023. A sing-along event, open to all, was organised by the County's choir.

Larger-scale events took place in September, when the County ran activity days postponed from 2020. More than 1,100 members visited Leeds Castle, meeting King Henry VIII, experiencing a falconry display and generally exploring the site. In October, Girlguiding Kent East worked alongside the local charity Porchlight (based in Canterbury) to raise awareness of homelessness amongst its members. Activities were developed to include this aspect alongside the Girlguiding programme and local sponsored sleepouts were run from 7th to 8th October, to coincide with World Homelessness Day. Nine hundred young members and their leaders raised more than £21,800 to support Porchlight's work with women.

GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)



International events and activities recommenced, with units joining the Kent International Jamboree, held near Maidstone, and participating in Breakaway to Belgium (organised by Girlguiding London and South East England Region), held in and around Brussels.

Regular unit meetings and other, additional activities and events would not be possible without the extraordinary dedication of Girlguiding Kent East's volunteers. Support and training was provided for these volunteers throughout 2022, including: an introductory 'Warm Welcome' for new adult volunteers; First Response (Girlguiding's First Aid training); A Safe Space 3 (Girlguiding's higher-level safeguarding training to be completed by at least one adult present at each Girlguiding unit meeting or event); 'Keeping your Unit Safe' and 'Q&A with an experienced unit leader' to support new adult volunteers working on their leadership training; training for adult volunteers working on their qualification to take young members on a residential experience, covering topics such as health and hygiene, catering, budgeting, Girlguiding's requirements and expectations; and unit management, covering topics such as managing challenging behaviour and autism awareness.

In May, more than 50 adult leaders attended a residential training weekend at a Girlguiding training centre, to upskill themselves in delivering Girlguiding's programme within their units and to create or develop their own support network to benefit their unit's activities.

A large-scale training day, open to all volunteers from age 16 upwards, ran in June, including sessions run specifically to support leaders to offer a balanced and varied programme within their unit and to support Commissioners (area lead volunteers) to manage guiding effectively within their local area.

Girlguiding's training programme for new adult leaders will be changing in 2023; the structure of the County's team was updated to support this and to be ready for delivery.

GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)



To recognise the achievements of members in Girlguiding Kent East, any member from age 4 can be nominated for a Girlguiding Kent East 'I Stand Out' award. In 2022, awards were presented to 10 inspirational members, both young members and adult volunteers, all of whom stood out in their own special way. Members continued to work towards their awards, with many young members gaining the Bronze, Silver and Gold awards for their section. A Queen's Guide Award was gained and presented. In addition, we recognised the extraordinary dedication and achievement of one adult volunteer who was presented with Girlguiding's Laurel Award, four adult volunteers who were presented with County Good Service Awards, two adults who received the County Thanks Brooch and one adult who received Girlguiding's Hero Award.

An amazing 84 adult volunteers celebrated key milestones in their length of service with Girlguiding, with 30, 28, 12, 5, 6, 2 and 1 celebrating 5, 10, 20, 30, 40, 50 and 60 years (respectively) of volunteering with Girlguiding. Special Thank You events were held for these volunteers at the County's campsite, near Canterbury.



Trustees were appointed to lead Divisions as appointments of the current post-holders concluded. New Commissioners were supported by an experienced mentor.

Our County campsite continues to be developed in line with the needs, wants and wishes of the members of Girlguiding Kent East. The Hoot, opened in July 2021, is seeing an increased level of use for trainings and for residential events as units return to offering this type of activity.



GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

Membership numbers for those aged 4-18 years remained relatively stable throughout 2022. Many volunteers within Girlguiding have multiple roles, often running or supporting several units. To be able to respond to an increase in the number of young members and the increased variety of activities that are on offer, additional volunteers are being sought.

By the end of 2021, Girlguiding Kent East had plans in place for a return towards normal activities; these plans were implemented during 2022 and work will continue into 2023. We are extremely proud of the way in which our Trustees, other volunteers in key roles and our leaders have responded to support Girlguiding Kent East. Without the support and dedication of these volunteers, we would not be able to offer Girlguiding to so many young members in East Kent.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Girlguiding Kent East is a registered charity, number 1033476, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Funds held as custodian

Girlguiding Kent East has also acted as a Custodian Trustee for funds when, for instance, changes in Banking charges have meant Units or Trefoil Guilds have had to change banks. On one occasion during 2022 we held funds for Canterbury Trefoil for a period of weeks whilst a new Bank account was set up with a different provider. These funds were coded separately to ensure safe custody and separation from other funds.

The objectives of Trefoil align directly with those of Girlguiding:

- To keep alive among members the spirit of the Girlguiding and Scout promises and laws
- To carry that spirit into the communities in which members live and work
- To give practical, financial and moral support to Girlguiding and Scouting

GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Alexa Laurence
Chair and County Commissioner
Date: 12/7/23

GIRLGUIDING KENT EAST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of Girlguiding Kent East ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

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 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Samuel Ketcher

Dated: 14/7/2023

FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

GIRLGUIDING KENT EAST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	1,670	350	2,020	3,635
Charitable activities	3	55,809	-	55,809	18,120
Other trading activities	4	6,490	-	6,490	3,009
Investments	5	1,228	-	1,228	128
Total income		65,197	350	65,547	24,892
Expenditure on:					
Raising funds		6,604	-	6,604	5,420
Charitable activities		56,522	260	56,782	30,756
Total expenditure		63,126	260	63,386	36,176
Net movement in funds		2,071	90	2,161	(11,284)
Reconciliation of funds:					
Total funds brought forward		444,535	750	445,285	456,569
Net movement in funds		2,071	90	2,161	(11,284)
Total funds carried forward		446,606	840	447,446	445,285

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

GIRLGUIDING KENT EAST

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	195,137	193,776
Investments	11	1,021	1,019
		<u>196,158</u>	<u>194,795</u>
Current assets			
Stocks	12	5,890	6,276
Debtors	13	4,500	4,500
Cash at bank and in hand		243,118	241,514
		<u>253,508</u>	<u>252,290</u>
Creditors: amounts falling due within one year	14	(2,220)	(1,800)
Net current assets		<u>251,288</u>	<u>250,490</u>
Total assets less current liabilities		<u>447,446</u>	<u>445,285</u>
Total net assets		<u><u>447,446</u></u>	<u><u>445,285</u></u>
Charity funds			
Restricted funds:			
Restricted funds	15	840	750
Unrestricted funds			
Designated funds	15	44,263	52,451
General funds	15	402,343	392,084
Total unrestricted funds	15	<u>446,606</u>	<u>444,535</u>
Total funds		<u><u>447,446</u></u>	<u><u>445,285</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A. Laurence

Alexa Laurence
Chair and County Commissioner
Date: 12/7/23

Amanda Duckett

Amanda Duckett
Treasurer

The notes on pages 12 to 24 form part of these financial statements.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity's functional currency is Pounds Sterling. The Charity's financial statements are presented to the nearest pound.

Girlguiding Kent East 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Camp equipment	- 20% reducing balance
Equipment	- 25% / 33% reducing balance
Legacy Build	- 5 years / 35 years straight line
Mystole campsite	- Not depreciated

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	1,670	-	1,670	2,885
Grants	-	350	350	750
	1,670	350	2,020	3,635
	2,885	750	3,635	
<i>Total 2021</i>				

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership subscriptions	5,040	5,040	5,807
Programme & training income	33,678	33,678	3,583
Mystole camping	17,091	17,091	4,965
International activities	-	-	3,765
	55,809	55,809	18,120
Total 2022	55,809	55,809	18,120

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sale of badges and county clothing	6,490	6,490	3,009

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	1,228	1,228	128

6. Analysis of grants

	Grants to Individuals 2022 £	Total funds 2022 £	Total funds 2021 £
International grants	1,783	1,783	3,483
<i>Total 2021</i>	3,483	3,483	

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Girlguiding	41,540	1,783	13,459	56,782	30,756
<i>Total 2021</i>	<u>16,873</u>	<u>3,483</u>	<u>10,400</u>	<u>30,756</u>	

Analysis of direct costs

	Girlguiding 2022 £	Total funds 2022 £	Total funds 2021 £
Membership subscriptions	850	850	1,865
Programme & training costs	32,230	32,230	4,776
Campsite	8,460	8,460	10,232
	<u>41,540</u>	<u>41,540</u>	<u>16,873</u>

Analysis of support costs

	Girlguiding 2022 £	Total funds 2022 £	Total funds 2021 £
Marketing and information	1,435	1,435	338
General administrative expenses	1,354	1,354	2,177
Bank charges	565	565	415
Camp equipment depreciation	5,325	5,325	3,473
Office equipment depreciation	224	224	327
Insurance	873	873	953
IT Software and consumables	126	126	-
Storage rent	600	600	600
Governance costs	2,957	2,957	2,117
	<u>13,459</u>	<u>13,459</u>	<u>10,400</u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,110	900
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>1,110</u>	<u>900</u>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, expenses totalling £3,497 were reimbursed or paid directly to 9 Trustees (2021 - £7,910 to 8 Trustees). This includes, reimbursed expenses for attending meetings, visiting Units, resources purchased for specified events.

10. Tangible fixed assets

	Legacy build £	Camp equipment £	Office equipment £	Mystole £	Total £
Cost or valuation					
At 1 January 2022	160,700	36,158	3,204	31,531	231,593
Additions	809	-	-	6,101	6,910
At 31 December 2022	<u>161,509</u>	<u>36,158</u>	<u>3,204</u>	<u>37,632</u>	<u>238,503</u>
Depreciation					
At 1 January 2022	2,614	32,724	2,479	-	37,817
Charge for the year	4,638	687	224	-	5,549
At 31 December 2022	<u>7,252</u>	<u>33,411</u>	<u>2,703</u>	<u>-</u>	<u>43,366</u>
Net book value					
At 31 December 2022	<u>154,257</u>	<u>2,747</u>	<u>501</u>	<u>37,632</u>	<u>195,137</u>
At 31 December 2021	<u>158,086</u>	<u>3,434</u>	<u>725</u>	<u>31,531</u>	<u>193,776</u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022	1,019
Additions	2
	<u>1,021</u>
At 31 December 2022	<u><u>1,021</u></u>
Net book value	
At 31 December 2022	1,021
At 31 December 2021	<u>1,019</u>

12. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>5,890</u>	<u>6,276</u>

13. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	2,500	2,500
	<u>2,500</u>	<u>2,500</u>
Due within one year		
Other debtors	2,000	2,000
	<u>4,500</u>	<u>4,500</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>2,220</u>	<u>1,800</u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Training reserve	2,154	-	-	(2,154)	-
Mystole county campsite	44,263	-	-	-	44,263
Training	6,034	-	-	(6,034)	-
	<u>52,451</u>	<u>-</u>	<u>-</u>	<u>(8,188)</u>	<u>44,263</u>
General funds					
General Funds	<u>392,084</u>	<u>65,197</u>	<u>(63,126)</u>	<u>8,188</u>	<u>402,343</u>
Total Unrestricted funds	<u>444,535</u>	<u>65,197</u>	<u>(63,126)</u>	<u>-</u>	<u>446,606</u>

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds (continued)

Restricted funds

The Hoot	750	-	-	-	750
Generation Green	-	350	(260)	-	90
	750	350	(260)	-	840
Total of funds	445,285	65,547	(63,386)	-	447,446

Within the funds are designated funds which have been set aside by the Trustees unless and until expended. The funds have been designated for specific areas of the guiding programme, like Training, Campsite, Outdoor activities, International events and Marquees, to provide for costs incurred on an annual basis and unforeseen costs which may occur and require funding.

Restricted funds relate to funds received to improve the 'The Hoot' conditions to assist in making the girls feel safe.

Generation green funding has been awarded by LASER (Girlguiding London and South East Region) to support outdoor training and development and has been used to support sector transition skills for girls.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Overseas funds	2,500	-	-	(2,500)	-
Training reserve	2,154	-	-	-	2,154
County guide activities	915	-	-	(915)	-
County brownie activities	2,895	-	-	(2,895)	-
Foxlease training	1,998	-	-	(1,998)	-
Other assistance	3,624	-	-	(3,624)	-
Marquee fund	3,924	-	-	(3,924)	-
Mystole county campsite	44,301	-	(38)	-	44,263
Mystole county campsite - Jean Spicer legacy	1,000	-	-	(1,000)	-
Training	6,034	-	-	-	6,034
Marshall legacy	136	-	-	(136)	-
International activities	385	-	-	(385)	-
Adult support	1,850	-	-	(1,850)	-
Mary Taylor-Jones legacy	1,439	-	-	(1,439)	-
Mary Taylor-Jones legacy - Milestones at Mystole	328	-	-	(328)	-
Kent East Choir	3	-	-	(3)	-
	<u>73,486</u>	<u>-</u>	<u>(38)</u>	<u>(20,997)</u>	<u>52,451</u>
General funds					
General Funds	383,083	24,142	(36,138)	20,997	392,084
Total Unrestricted funds	<u>456,569</u>	<u>24,142</u>	<u>(36,176)</u>	<u>-</u>	<u>444,535</u>
Restricted funds					
The Hoot	-	750	-	-	750
Total of funds	<u>456,569</u>	<u>24,892</u>	<u>(36,176)</u>	<u>-</u>	<u>445,285</u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	52,451	-	-	(8,188)	44,263
General funds	392,084	65,197	(63,126)	8,188	402,343
Restricted funds	750	350	(260)	-	840
	<u>445,285</u>	<u>65,547</u>	<u>(63,386)</u>	<u>-</u>	<u>447,446</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	73,486	-	(38)	(20,997)	52,451
General funds	383,083	24,142	(36,138)	20,997	392,084
Restricted funds	-	750	-	-	750
	<u>456,569</u>	<u>24,892</u>	<u>(36,176)</u>	<u>-</u>	<u>445,285</u>

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	195,137	-	195,137
Fixed asset investments	1,021	-	1,021
Debtors due after more than one year	2,500	-	2,500
Current assets	250,168	840	251,008
Creditors due within one year	(2,220)	-	(2,220)
Total	446,606	840	447,446

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	193,776	-	193,776
Fixed asset investments	1,019	-	1,019
Debtors due after more than one year	2,500	-	2,500
Current assets	249,040	750	249,790
Creditors due within one year	(1,800)	-	(1,800)
Total	444,535	750	445,285

18. Related party transactions

During the year ended 31 December 2022, unrestricted income totalling £1,243 was received from 12 Trustees (2021 - £10,378 from 11 Trustees).

During the year ended 31 December 2022, expenses totalling £3,497 were reimbursed or paid directly to 9 Trustees (2021 - £7,910 to 8 Trustees). This includes reimbursed expenses for attending meetings, visiting Units, resources purchased for specified events.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

19. Girlguiding Paxwood Kent

The Girlguiding Kent East County Commissioner is, by way of office, one of the five Trustees of the Paxwood facility, which is governed by a constitution dated 10 November 2014. The constitution specifies that the County Commissioners of each of the four Kent Counties (Greater London Kent, Kent East, Kent Weald and Kent West) are Trustees, together with the Treasurer of Paxwood.

The constitution specifies that the four counties are entitled to a quarter share of any profit or loss on the disposal of the facility. The structure of this arrangement is currently being investigated, with the current arrangement ending in the near future; the four charities are expecting to purchase the site during 2023.

Accounts

GIRLGUIDING KENT EAST County is an operating name of The Guides of Kent - Kent East Guides Association



**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

GIRLGUIDING KENT EAST

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GIRLGUIDING KENT EAST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Teresa Watkins Fran Coutts Helen Brown Tara Vaughan Kate Smith Michelle Plester Kate Leech Teresa Ann Adams Amanda Duckett Tina Bean Alexa Laurence Rebecca Hinnells Elizabeth Thomason Laura Furr Lynn Beedie Joanne Love Samantha Lewis Ann Baker Jacqueline Hermitage Jacqueline Quigley Lesley Newton Julie Parkin Kimberley Brown
Charity registered number	1033476
Principal office	2 The Coppice Sturry Kent CT2 0JU
Accountants	Williams Giles Professional Services Ltd 12 Conqueror Court Sittingbourne Kent ME10 5BH

GIRLGUIDING KENT EAST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Address: 2 The Coppice, Sturry, Kent, CT2 0JU

Constitution or Deed: Royal Charter

Governing Document: Constitution of Guides of Kent – Kent East

Objects:

To pursue the objectives of Girlguiding, using balanced, stimulating programmes appropriate for each age group, thereby unlocking and developing the potential of girls and young women and encouraging good citizenship.

Trustees of Girlguiding Kent East County January - December 2020

*County President	Valerie Hale
County Commissioner	Alexa Laurence
Assistant County Commissioner	Rebecca Hinnells
Treasurer	Amanda Duckett
Chair of Finance	Amanda Duckett
Chair of Adult Support	Helen Brown
Chair of Guiding Development	Joanne Love
Chair of Marketing and Communication	Rebecca Hinnells

Division Commissioners**

Division	
Ashford Crown	Tara Vaughan
Ashford Knoll	Michelle Plester
Canterbury	Laura Furr
Faversham	Sandra Jull (from 16/5/20)
Folkestone	Ann Baker, Elizabeth Thomason
Herne Bay	Lesley Newton
Sandwich	Julie Parkin
Sheppey	Tina Bean
Sittingbourne	Kimberley Brown
South Foreland	Kate Leech
South Goodwin	Alison Jasper (to 1/7/20)
Tenterden	Fran Coutts
Thanet East	Samantha Lewis, Teresa Watkins
Thanet North	Jacqueline Hermitage (from 10/10/20), Jacqueline Quigley (from 10/10/20)
Thanet South	Kate Smith, Lynn Beedie
Whitstable	Teresa Adams

*denotes non-voting member

**all Division Commissioners are also trustees of Guides of Kent – Kent East Guide Association

Trustees are appointed by the County Commissioner, after consultation with the appropriate Division. The County Commissioner is appointed by the Region Chief Commissioner after consultation with the Trustees and others in the County. Each trustee follows the Girlguiding Commissioners Training

GIRLGUIDING KENT EAST

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Scheme with the support of a mentor and attends training presented by County, Region and Girlguiding personnel.

Where two members share the Trustee responsibilities for the Division, each Division has only one vote.

GIRLGUIDING KENT EAST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The global situation in 2020 necessitated a rethink of the way in which Girlguiding Kent East County achieved its charitable purpose. The many events and activities that were already scheduled for 2020 were put on hold and, with the dedication and support of its volunteers, the County adapted to work within the restrictions in place during the pandemic. Within these restrictions, it continued to provide an active, exciting, challenging and considered programme of activities and training opportunities for all members in the County, in line with the mission statement of Girlguiding. Many Divisions provided opportunities at a local level and the County events were well supported.

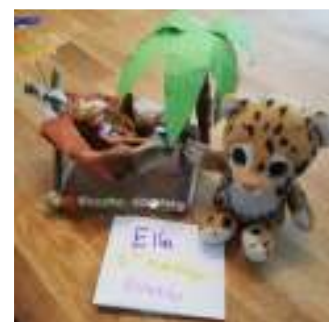
For much of 2020 it was impossible to meet in person, so many units adapted the delivery of their programme (and their leaders developed additional skills) to engage with young members in a variety of different ways, e.g. online using videoconferencing, by text, by email, hand-delivery of resources, etc. Others, particularly those where the leaders were involved in the front-line services, took a break from regular meetings; the County refocussed its programme of activities to support all units and particularly those where the situation was most challenging. Membership numbers, particularly of young members, dropped during the lockdowns, but activities continued and we look forward to welcoming both new and returning members as the restrictions ease.

Highlights of the 2020 programme of activities included the following:

- A taster day for the County Choir, held in February and open to all members.
- 'Meetings for All' - a series of monthly, programme-related activity sheets compiled by volunteers and distributed through social media and the County's fortnightly newsletter, for leaders to forward on to the members of their unit or for parents (and others) to access directly. In 2020, these ran from September to December, and, based on successful engagement, they continued into 2021.
- A county-wide 'Garden of England' picnic, held in June and facilitated through social media, with the chance for members and their families to 'come together' virtually.



- A celebration of National Hammock Day (22nd July) facilitated by social media, where members put their construction and creativity skills to the test.



GIRLGUIDING KENT EAST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

- A walking challenge throughout August, where members walked with their families and friends and submitted their miles on social media; they then had the opportunity to vote on a weekly basis to decide how the miles walked during that week should be 'spent'. With the help of its members, the County's mascot walked almost 4,000 miles from the County Campsite and visited Budapest, Moscow and Wroclaw along the way, completing her journey in Palermo.



- A Festival of Lanterns, held during the last week in October.



- A photo competition run during December, again open to all members, inviting contributions on a range of different themes. Winners of all ages were rewarded for their efforts.



- Thanks to a generous donation, the new County 'I Stand Out' award was created and launched in September 2020. This award is open to all members, so from the youngest Rainbow through to the oldest volunteer, who are nominated by another member of Girlguiding Kent East County for standing out in some special way. In 2020, the first three awards were presented. In a competition to design the badge, the winning design was submitted by a Brownie and a County Awards Panel was set up, including both young members and leaders, to review nominations and to make decisions on the award.



The support for volunteers in the County continued, with adaptations to deal with the prevailing situation. Highlights included the following:

- The County moved its large-scale training day for leaders and Commissioners online in November; the sessions for leaders focussed on different elements of the Girlguiding programme, with particular emphasis on adapting activities originally designed to be delivered face-to-face. Those for Commissioners focussed on the management of local guiding during the pandemic. One benefit of being online was that we had easy access to specialist trainers from across the UK. Other online training offered throughout the year included safeguarding, first aid and training for new leaders.

GIRLGUIDING KENT EAST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

- The creation of a catalogue of activities, games and programme resources suitable for all sections, to support leaders running virtual meetings with their units. Contributions were received from units across the County.
- 'Time to Chat' was introduced from the end of April, running until the end of the year. This online coffee-break often turned into an informal training session, giving leaders the chance to come together to share their experiences of virtual guiding and to explore how best to 'make it work'.
- Inspire, the network for those aged 18-30, continued to offer a programme of activities and support.
- Online afternoon tea events held in November to thank volunteers who had achieved key milestones in their length of service with Girlguiding. In total, 39 Long Service Awards were presented for 5-, 10-, 20-, 30-, 40- and 50-years of service (8, 12, 8, 5, 4, 2 respectively), amounting to approximately 50% of the Long Service Awards presented to leaders during the year.
- Trustees were appointed to lead existing Divisions as appointments of the current post-holders concluded. New Commissioners were supported by an experienced mentor.
- Girlguiding's target for all volunteers to be trained to the appropriate level in safeguarding (the A Safe Space training programme) was fully implemented within the County by the end of 2020; this training has now become part of the standard expectation for leaders and other volunteers, in the same way that regular first aid training for volunteers within a unit (the First Response training programme) is required.
- The County implemented a grant scheme for local units struggling financially to meet their running costs during the pandemic. In the event, only a small number of requests were received.

Our Campsite at Mystole continues to be developed in line with the needs, wants and wishes of the members of Girlguiding Kent East County. During 2020, significant progress was made with the construction of a multi-purpose building that will offer residential opportunities for girls, training opportunities for leaders and other volunteers and a useful meeting space for a variety of different groups. Completion is anticipated in 2021.



GIRLGUIDING KENT EAST
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The year 2020 provided significant challenges to Girlguiding Kent East County and we are extremely proud of the way in which our Trustees, other volunteers in key roles and our leaders responded to ensure that our young members could continue to benefit from the varied activities that Girlguiding has to offer.

Alexa Laurence
County Commissioner

GIRLGUIDING KENT EAST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Alexa Laurence
County Commissioner
Date:

GIRLGUIDING KENT EAST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of Girlguiding Kent East ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

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 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Samuel Ketcher

FCCA

Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
ME10 5BH

GIRLGUIDING KENT EAST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	2	10,700	10,700	3,258
Charitable activities	3	22,887	22,887	43,721
Other trading activities	4	2,884	2,884	5,052
Investments	5	593	593	1,272
Total income		37,064	37,064	53,303
Expenditure on:				
Raising funds		1,159	1,159	2,300
Charitable activities		23,053	23,053	42,116
Total expenditure		24,212	24,212	44,416
Net movement in funds		12,852	12,852	8,887
Reconciliation of funds:				
Total funds brought forward		443,717	443,717	434,830
Net movement in funds		12,852	12,852	8,887
Total funds carried forward		456,569	456,569	443,717

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

GIRLGUIDING KENT EAST

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	130,533	36,312
Investments	11	1,014	1,007
		131,547	37,319
Current assets			
Stocks	12	6,669	6,642
Debtors	13	6,685	8,685
Cash at bank and in hand		313,468	393,056
		326,822	408,383
Creditors: amounts falling due within one year	14	(1,800)	(1,985)
		325,022	406,398
Net current assets		325,022	406,398
Total assets less current liabilities		456,569	443,717
Net assets excluding pension asset		456,569	443,717
Total net assets		456,569	443,717
Charity funds			
Unrestricted funds			
Designated funds	15	73,486	70,216
General funds	15	383,083	373,501
Total unrestricted funds	15	456,569	443,717
Total funds		456,569	443,717

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Alexa Laurence
County Commissioner
Date:

Amanda Duckett
Treasurer

The notes on pages 12 to 23 form part of these financial statements.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity's functional currency is Pounds Sterling. The Charity's financial statements are presented to the nearest pound.

Girlguiding Kent East 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Camp equipment	- 20% reducing balance
Equipment	- 25% / 33% reducing balance
Computer equipment	-
Mystole campsite	- Not depreciated

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Donations	700	700	672
Grants	10,000	10,000	-
Similar incoming resources	-	-	2,586
	10,700	10,700	3,258
	10,700	10,700	3,258

3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Membership subscriptions	18,840	18,840	15,784
Programme & training income	270	270	13,738
Mystole camping	3,177	3,177	8,679
International activities	600	600	5,520
Total 2020	22,887	22,887	43,721
	22,887	22,887	43,721

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Sale of badges and county clothing	2,884	2,884	5,052

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Bank interest	593	593	1,272

6. Analysis of grants

	Grants to Individuals 2020 £	Total funds 2020 £
International grants	2,250	2,250

	<i>Grants to Individuals 2019 £</i>	<i>Total funds 2019 £</i>
International grants	5,534	5,534

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
Girlguiding	13,063	2,250	7,740	23,053

	<i>Activities undertaken directly 2019 £</i>	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Girlguiding	22,921	5,534	13,661	42,116

Analysis of direct costs

	Girlguiding 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Membership subscriptions	1,560	1,560	1,082
Programme & training costs	4,837	4,837	15,221
Campsite	6,566	6,566	6,618
County choir	100	100	-
	<u>13,063</u>	<u>13,063</u>	<u>22,921</u>

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Girlguiding 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Marketing and information	515	515	451
General administrative expenses	890	890	3,802
Bank charges	436	436	659
Camp equipment depreciation	1,073	1,073	1,341
Office equipment depreciation	350	350	264
Insurance	1,942	1,942	1,900
IT Software and consumables	-	-	715
Storage rent	600	600	550
Governance costs	1,934	1,934	3,979
	7,740	7,740	13,661
	7,740	7,740	13,661

8. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	900	900
Fees payable to the Charity's independent examiner in respect of: All other services not included above	900	900
	900	900

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £1,905 were reimbursed or paid directly to 4 Trustees (2019 - £7,844 to 7 Trustees). This includes, reimbursed expenses for attending meetings.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Tangible fixed assets

	Camp equipment £	Office equipment £	Mystole £	Assets under construction £	Total £
Cost or valuation					
At 1 January 2020	36,158	2,604	30,144	-	68,906
Additions	-	600	1,387	93,657	95,644
At 31 December 2020	<u>36,158</u>	<u>3,204</u>	<u>31,531</u>	<u>93,657</u>	<u>164,550</u>
Depreciation					
At 1 January 2020	30,792	1,802	-	-	32,594
Charge for the year	1,073	350	-	-	1,423
At 31 December 2020	<u>31,865</u>	<u>2,152</u>	<u>-</u>	<u>-</u>	<u>34,017</u>
Net book value					
At 31 December 2020	<u>4,293</u>	<u>1,052</u>	<u>31,531</u>	<u>93,657</u>	<u>130,533</u>
At 31 December 2019	<u>5,366</u>	<u>802</u>	<u>30,144</u>	<u>-</u>	<u>36,312</u>

Mystole campsite is not depreciated in line with the accounting policies section 1.4 on page 13.

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2020	1,007
Additions	7
At 31 December 2020	<u>1,014</u>
Net book value	
At 31 December 2020	<u>1,014</u>
At 31 December 2019	<u>1,007</u>

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. Stocks

	2020	2019
	£	£
Finished goods and goods for resale	6,669	6,642
	<u><u>6,669</u></u>	<u><u>6,642</u></u>

13. Debtors

	2020	2019
	£	£
Due after more than one year		
Other debtors	6,500	-
	<u>6,500</u>	<u>-</u>
Due within one year		
Other debtors	185	8,685
	<u>185</u>	<u>8,685</u>
	<u><u>6,685</u></u>	<u><u>8,685</u></u>

14. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	1,800	1,985
	<u><u>1,800</u></u>	<u><u>1,985</u></u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
Designated funds				
Overseas funds	2,500	-	-	2,500
Training reserve	2,154	-	-	2,154
County guide activities	915	-	-	915
County brownie activities	2,895	-	-	2,895
Foxlease training	1,998	-	-	1,998
Other assistance	3,624	-	-	3,624
Marquee fund	3,924	-	-	3,924
Mystole county campsite	41,031	10,266	(6,996)	44,301
Mystole county campsite - Jean Spice legacy	1,000	-	-	1,000
Training	6,034	-	-	6,034
Marshall legacy	136	-	-	136
International activities	385	-	-	385
Adult support	1,850	-	-	1,850
Mary Taylor Jones legacy	1,439	-	-	1,439
Mary Taylor Jones legacy - Milestones at Mystole	328	-	-	328
Kent East Choir	3	-	-	3
	<u>70,216</u>	<u>10,266</u>	<u>(6,996)</u>	<u>73,486</u>
General funds				
General Funds	373,501	26,798	(17,816)	382,483
Unallocated amounts	-	-	600	600
	<u>373,501</u>	<u>26,798</u>	<u>(17,216)</u>	<u>383,083</u>
Total Unrestricted funds	<u><u>443,717</u></u>	<u><u>37,064</u></u>	<u><u>(24,212)</u></u>	<u><u>456,569</u></u>

Within the funds are designated funds which have been set aside by the Trustees unless and until expended. The funds have been designated for specific areas of the guiding programme, like Training, Campsite, Outdoor activities, International events and Marquees, to provide for costs incurred on an annual basis and unforeseen costs which may occur and require funding.

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds				
Designated funds				
Overseas funds	2,500	-	-	2,500
Training reserve	2,154	-	-	2,154
County guide activities	915	-	-	915
County brownie activities	2,895	-	-	2,895
Foxlease training	1,998	-	-	1,998
Other assistance	3,624	-	-	3,624
Marquee fund	3,924	-	-	3,924
Mystole county campsite	39,705	8,741	(7,415)	41,031
Mystole county campsite - Jean Spice legacy	1,000	-	-	1,000
Training	6,034	-	-	6,034
Marshall legacy	136	-	-	136
International activities	385	-	-	385
Adult support	1,850	-	-	1,850
Mary Taylor Jones legacy	1,439	-	-	1,439
Mary Taylor Jones legacy - Milestones at Mystole	328	-	-	328
Kent East Choir	3	-	-	3
	<u>68,890</u>	<u>8,741</u>	<u>(7,415)</u>	<u>70,216</u>
General funds				
General Funds	365,940	44,562	(37,001)	373,501
	<u>434,830</u>	<u>53,303</u>	<u>(44,416)</u>	<u>443,717</u>

GIRLGUIDING KENT EAST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds	70,216	10,266	(6,996)	73,486
General funds	373,501	26,798	(17,216)	383,083
	<u>443,717</u>	<u>37,064</u>	<u>(24,212)</u>	<u>456,569</u>

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Designated funds	68,890	8,741	(7,415)	70,216
General funds	365,940	44,562	(37,001)	373,501
	<u>434,830</u>	<u>53,303</u>	<u>(44,416)</u>	<u>443,717</u>

GIRLGUIDING KENT EAST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	130,533	130,533
Fixed asset investments	1,014	1,014
Debtors due after more than one year	6,500	6,500
Current assets	320,322	320,322
Creditors due within one year	(1,800)	(1,800)
	456,569	456,569
Total	456,569	456,569

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	36,312	36,312
Fixed asset investments	1,007	1,007
Current assets	408,383	408,383
Creditors due within one year	(1,985)	(1,985)
	443,717	443,717
Total	443,717	443,717

18. Related party transactions

Details of expenses reimbursed to Trustees are included in note 9. No other related party transactions occurred during the year (2019: £Nil).

19. Girlguiding Paxwood Kent

The Girlguiding Kent East County Commissioner is, by way of office, one of the five Trustees of the Paxwood facility, which is governed by a constitution dated 10 November 2014. The constitution specifies that the County Commissioners of each of the four Kent Counties (Greater London Kent, Kent East, Kent Weald and Kent West) are Trustees, together with the Treasurer of Paxwood.

The constitution specifies that the four counties are entitled to a quarter share of any profit or loss on the disposal of the facility. The structure of this arrangement is currently being investigated, with the current arrangement ending in the near future, the four charities are expecting to purchase the site in 2022.