

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

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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.

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TRUSTEES' REPORT
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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.

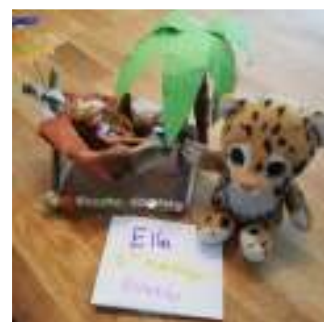
For much of 2020 it was impossible to meet in person, so many units adapted the delivery of their programme (and their leaders developed additional skills) to engage with young members in a variety of different ways, e.g. online using videoconferencing, by text, by email, hand-delivery of resources, 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.



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- 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.

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- 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.



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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

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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.

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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
		<u>131,547</u>	<u>37,319</u>
Current assets			
Stocks	12	6,669	6,642
Debtors	13	6,685	8,685
Cash at bank and in hand		313,468	393,056
		<u>326,822</u>	<u>408,383</u>
Creditors: amounts falling due within one year	14	(1,800)	(1,985)
		<u>325,022</u>	<u>406,398</u>
Net current assets		<u>456,569</u>	<u>443,717</u>
Total assets less current liabilities		<u>456,569</u>	<u>443,717</u>
Net assets excluding pension asset		<u>456,569</u>	<u>443,717</u>
Total net assets		<u>456,569</u>	<u>443,717</u>
Charity funds			
Unrestricted funds			
Designated funds	15	73,486	70,216
General funds	15	383,083	373,501
		<u>456,569</u>	<u>443,717</u>
Total funds		<u>456,569</u>	<u>443,717</u>

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.

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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.

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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.

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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
	<u>10,700</u>	<u>10,700</u>	<u>3,258</u>

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	<u>22,887</u>	<u>22,887</u>	<u>43,721</u>

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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 £	Total funds 2019 £
Sale of badges and county clothing	2,884	2,884	5,052

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest	593	593	1,272

6. Analysis of grants

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

	Grants to Individuals 2019 £	Total funds 2019 £
International grants	5,534	5,534

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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

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

Analysis of direct costs

	Girlguiding 2020 £	Total funds 2020 £	Total funds 2019 £
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	-
	13,063	13,063	22,921

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 £	Total funds 2019 £
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
	<u>7,740</u>	<u>7,740</u>	<u>13,661</u>

8. Independent examiner's remuneration

	2020 £	2019 £
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

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.

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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	36,158	3,204	31,531	93,657	164,550
Depreciation					
At 1 January 2020	30,792	1,802	-	-	32,594
Charge for the year	1,073	350	-	-	1,423
At 31 December 2020	31,865	2,152	-	-	34,017
Net book value					
At 31 December 2020	4,293	1,052	31,531	93,657	130,533
At 31 December 2019	5,366	802	30,144	-	36,312

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	1,014
Net book value	
At 31 December 2020	1,014
At 31 December 2019	1,007

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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

13. Debtors

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

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,800	1,985

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	<u>365,940</u>	<u>44,562</u>	<u>(37,001)</u>	<u>373,501</u>
Total Unrestricted funds	<u><u>434,830</u></u>	<u><u>53,303</u></u>	<u><u>(44,416)</u></u>	<u><u>443,717</u></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

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
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)
Total	456,569	456,569

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
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)
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.