

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
	<u>1,670</u>	<u>350</u>	<u>2,020</u>	<u>3,635</u>
<i>Total 2021</i>	<u>2,885</u>	<u>750</u>	<u>3,635</u>	

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
Total 2022	<u>55,809</u>	<u>55,809</u>	<u>18,120</u>

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>	<i>16,873</i>	<i>3,483</i>	<i>10,400</i>	<i>30,756</i>	

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	1,110	900

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	161,509	36,158	3,204	37,632	238,503
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	7,252	33,411	2,703	-	43,366
Net book value					
At 31 December 2022	154,257	2,747	501	37,632	195,137
At 31 December 2021	158,086	3,434	725	31,531	193,776

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>1,021</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	5,890	6,276
	<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>2,000</u>	<u>2,000</u>
	<u>4,500</u>	<u>4,500</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,220	1,800
	<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
	<u>750</u>	<u>350</u>	<u>(260)</u>	<u>-</u>	<u>840</u>
Total of funds	<u><u>445,285</u></u>	<u><u>65,547</u></u>	<u><u>(63,386)</u></u>	<u><u>-</u></u>	<u><u>447,446</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.

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	<u>383,083</u>	<u>24,142</u>	<u>(36,138)</u>	<u>20,997</u>	<u>392,084</u>
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	<u>-</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>750</u>
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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
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.