

**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**

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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 NASAs 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 interailing 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  
Xeinadin 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**

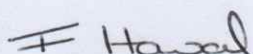
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies		11,581	-	-	11,581	2,020
<b>Charitable activities</b>						
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
<b>Total</b>		<u>48,623</u>	<u>-</u>	<u>-</u>	<u>48,623</u>	<u>65,547</u>
<b>EXPENDITURE ON</b>						
Raising funds		848	-	-	848	6,604
<b>Charitable activities</b>						
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
<b>Total</b>		<u>34,462</u>	<u>-</u>	<u>140</u>	<u>34,602</u>	<u>63,386</u>
<b>NET INCOME/(EXPENDITURE)</b>		14,161	-	(140)	14,021	2,161
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		402,343	44,263	840	447,446	445,285
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>						
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>
<b>CURRENT ASSETS</b>						
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>
<b>CREDITORS</b>						
Amounts falling due within one year	10	(2,648)	-	-	(2,648)	(2,220)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>229,571</u>	<u>44,263</u>	<u>700</u>	<u>274,534</u>	<u>251,288</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>	<u>447,446</u>
<b>NET ASSETS</b>		<u>416,504</u>	<u>44,263</u>	<u>700</u>	<u>461,467</u>	<u>447,446</u>
<b>FUNDS</b>						
Unrestricted funds	11				460,767	446,606
Restricted funds					700	840
<b>TOTAL FUNDS</b>					<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

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable - trading	5,308	1,228

**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, visiting Units, resources purchased for specified events.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**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 £
<b>EXPENDITURE ON</b>				
Raising funds	6,604	-	-	6,604
<b>Charitable activities</b>				
Direct costs	41,280	-	260	41,540
Support costs	13,459	-	-	13,459
Activity costs	1,783	-	-	1,783
<b>Total</b>	<u>63,126</u>	<u>-</u>	<u>260</u>	<u>63,386</u>
<b>NET INCOME</b>	2,071	-	90	2,161
Transfers between funds	8,188	(8,188)	-	-
<b>Net movement in funds</b>	<u>10,259</u>	<u>(8,188)</u>	<u>90</u>	<u>2,161</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	392,084	52,451	750	445,285
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
At 1 January 2023	161,509	37,632	36,158	3,204	238,503
Additions	1,284	-	-	-	1,284
<b>At 31 December 2023</b>	<u>162,793</u>	<u>37,632</u>	<u>36,158</u>	<u>3,204</u>	<u>239,787</u>
<b>DEPRECIATION</b>					
At 1 January 2023	7,252	-	33,411	2,703	43,366
Charge for year	8,888	-	549	51	9,488
<b>At 31 December 2023</b>	<u>16,140</u>	<u>-</u>	<u>33,960</u>	<u>2,754</u>	<u>52,854</u>
<b>NET BOOK VALUE</b>					
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>          </u>	<u>          </u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. MOVEMENT IN FUNDS**

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Restricted fund	840	(140)	700
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,623	(34,462)	14,161
<b>Restricted funds</b>			
Restricted fund	-	(140)	(140)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Restricted fund	750	90	-	840
	<u>750</u>	<u>90</u>	<u>-</u>	<u>840</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,197	(63,126)	2,071
<b>Restricted funds</b>			
Restricted fund	350	(260)	90
	<u>65,547</u>	<u>(63,386)</u>	<u>2,161</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Restricted fund	750	(50)	-	700
	<u>750</u>	<u>(50)</u>	<u>-</u>	<u>700</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	113,820	(97,588)	16,232
<b>Restricted funds</b>			
Restricted fund	350	(400)	(50)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,581	1,670
Grants	-	350
	<u>11,581</u>	<u>2,020</u>
<b>Other trading activities</b>		
Sales of badges and county clothing	565	6,490
<b>Investment income</b>		
Interest receivable - trading	5,308	1,228
<b>Charitable activities</b>		
Income from charitable activities	31,169	55,809
	<u>48,623</u>	<u>65,547</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Badges and County clothing	848	6,604
<b>Charitable activities</b>		
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>
<b>Total resources expended</b>	<u>34,602</u>	<u>63,386</u>
<b>Net income</b>	<u>14,021</u>	<u>2,161</u>

This page does not form part of the statutory financial statements