

Charity registration number 1033476 (England and Wales)

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms H Ward	
	Ms T Watkins	
	Ms H Marsh	
	Ms D Kemp	
	Ms A Ives	
	Ms L Clark	
	Ms M Plester	
	Ms H Barnett	(Appointed 1 March 2024)
	Ms E Mugford	(Appointed 1 March 2024)
	Ms R Hinnells	(Appointed 20 January 2024)
	Ms L Cockle	
	Ms K Balmer	
	Ms J Quigley	
	Ms C O'Leary	
	Ms E Barber	
	Ms L Taylor	
	Ms N Curd	
	Ms J Hermitage	
	Ms D Baxter	
	Ms T Bean	
	Ms T Adams	
	Ms F Coutts	
Charity number (England and Wales)	1033476	
Principal address	10 Damara Way Kingsnorth Ashford Kent TN25 7FD	
Independent examiner	Xeinadin South East Limited 12 Conqueror Court Sittingbourne Kent United Kingdom ME10 5BH	

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The charity also trades under the name Girlguiding Kent East.

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

Constitution or Deed: Royal Charter

Governing Document: Constitution of Guides of Kent – Kent East

Objectives and activities

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

Public benefit

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

Trustees of Girlguiding Kent East County January – December 2024

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

Division Commissioners**

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

*denotes non-voting member

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

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

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

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

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

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

Financial review

Going concern

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Structure, governance and management

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

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



Ms M Plester
Trustee

28 May 2025

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

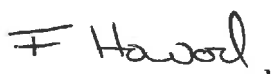
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Fiona Howard FCA CTA



Xeinadin South East Limited

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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



Ms M Plester
Trustee

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Inventories

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

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

1.9 Cash and cash equivalents

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Income from donations and legacies

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from charitable activities

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

4 Income from investments

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

5 Other income

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

6 Expenditure on raising funds

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

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

8 Trustees

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

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

9 Other expenditure

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

10 Taxation

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

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

12 Stocks

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

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

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

16 Endowment funds - restricted fund

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

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

17 Unrestricted funds

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

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

GUIDES OF KENT - KENT EAST GUIDES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds (Continued)

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

18 Related party transactions

19 Girlguiding Paxwood Kent

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