

# BRIGHTON WEST DIVISION GUIDES

## ANNUAL REPORT FOR THE YEAR ENDED 31 DEC 2023

**Charity commission number:** 1072597

**Registered address** (for correspondence): 11 VARNDEAN GARDENS, BRIGHTON, BN1 6WJ

**Constitution or Trust deed:** Guide Association Royal Charter

<b>Trustees:</b>	<b>Appointment</b>
Ms G Sullivan	Division Commissioner
Mrs A Longhurst	Division Treasurer
Ms T Salvage	Chair of Brighton West Guide Depot
Vacancy	District Commissioner - The Hill
Mrs J Hallett	District Commissioner – Patcham
Ms F Russell	District Commissioner – Patcham
Mrs P Linscott	District Commissioner – Patcham
Ms A Edgar	District Commissioner - Preston Park

### **Objects:**

To pursue the objectives of the Guide Association concerned with assisting girls and young women to fulfil their potential to take an active and responsible role in society.

### **Activities:**

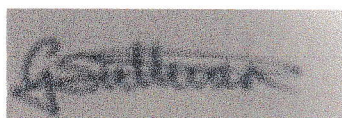
Following a pause over the previous few years, 2023 saw us happily resuming running events and meetings. Our members joined in County events and the Division were able to run the popular Guide cooking competition and Brownie fun day. The Districts and Units celebrated and attended national and local events whilst continuing to follow the Girlguiding programme which supports girls to broaden their horizons, challenge themselves and be the best they can be.

The strong trading position has continued at the Guide Depot which enabled a distribution to the Districts to fund events.

### **Declaration:**

The attached income and expenditure accounts for the year ended 31 December 2023 and the balance sheets as at the year end were approved by the trustees at a meeting held on 17 July 2024.

Signed:



Name: Gemma Sullivan

Appointment: Division Commissioner

## BRIGHTON WEST DIVISION GUIDES

### Income & Expenditure Account for the year ending 31st December 2023

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
Right Royal Reign	-		1,668	
Cooking competition	470		-	
	<u>470</u>	470	<u>-</u>	1,668
<b>EXPENDITURE</b>				
Census payments	91		148	
Grants	-		-	
Right Royal Reign	-		2,635	
Division Insurance	104		81	
Cooking competition	520		-	
In memory	-		75	
Bank charges	-		52	
Print, Postage, Stationery and Telephone	-		17	
	<u>-</u>	(715)	<u>17</u>	3,007
(Deficit) for the year	<u>(245)</u>		<u>-</u>	(1,339)

### BALANCE SHEET as at 31st December 2023

	2023		2022	
	£	£	£	£
<b>CURRENT ASSETS</b>				
Accrued income	470			
Current Account Balance	2,304		3,019	
	<u>2,304</u>	2,774	<u>3,019</u>	3,019
<b>LESS CURRENT LIABILITIES</b>				
Accrued costs	-		-	
	<u>-</u>	-	<u>-</u>	-
	<u>2,774</u>		<u>3,019</u>	
<b>REPRESENTED BY</b>				
Surplus Account b/f		3,019		4,358
Surplus/(Loss) for the year		(245)		(1,339)
		<u>2,774</u>		<u>3,019</u>

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON WEST DIVISION GUIDES**

I report on the accounts of Brighton West Division Guides for the year ended 31<sup>st</sup> December 2023

### **Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention

### **Basis of examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date

10/9/24

**BRIGHTON WEST DIVISION GUIDES  
BRIGHTON GUIDE DEPOT TRADING ACTIVITIES  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023		2022	
	£	£	£	£
<b>Sales</b>		26,713		30,364
<b>Less refunds</b>		-		-
		<u>26,713</u>		<u>30,364</u>
<b>Less Cost of Sales</b>				
Opening stock	17,463		18,857	
Purchases	<u>19,376</u>		<u>23,094</u>	
	36,839		41,951	
Less Closing Stock	<u>(15,735)</u>		<u>(17,463)</u>	
		<u>21,104</u>		<u>24,488</u>
<b>Gross Profit</b>		5,609		5,876
<b>Sundry Income</b>		-		-
<b>Expenditure</b>				
Rent	2,600		2,750	
Insurance	354		299	
Mileage	-		136	
Training	-		45	
Equipment	509		-	
Telephone	170		151	
Bank charges/card machine	<u>100</u>		<u>406</u>	
		<u>3,733</u>		<u>3,787</u>
<b>Profit for the year</b>		1,876		2,089
<b>Distribution to the Districts</b>		(3,000)		-
		<u>(1,124)</u>		<u>2,089</u>
<b>Gross profit margin</b>		21%		19%
<b>Net profit margin</b>		7%		7%

**BALANCE SHEET  
AT 31ST DECEMBER 2023**

	2023	2022
<b>Current Assets</b>		
Stock	15,735	17,463
Debtor	-	-
Bank current account	18,851	19,313
Cash	<u>40</u>	<u>40</u>
	34,626	36,816
<b>Current liabilities</b>		
Creditors	<u>(8)</u>	<u>(1,074)</u>
<b>Net Current Assets</b>	<u>34,618</u>	<u>35,742</u>
<b>Reserves</b>		
Opening balance	35,742	33,653
Profit / (Loss) for the year	<u>(1,124)</u>	<u>2,089</u>
	<u>34,618</u>	<u>35,742</u>



# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON WEST DIVISION GUIDE DEPOT**

I report on the accounts of Brighton West Division Guide Depot for the year ended 31<sup>st</sup> December 2023

## **Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention

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- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

*Ann Langford*

Date

*10/9/2024*