

GIRLGUIDING ESSEX WEST

England & Wales · Charity number 1176365

Details

Status Registered

Legal form Other

Registered 2017-12-19

Register [View on the Charity Commission register](#)

Contact

Address Girlguiding T4
Bates Business Centre
Bates Industrial Estate
Church Road
Harold Wood
ROMFORD

Phone 01708373746

Email office@girlguidingessexwest.org.uk

Website <http://www.girlguidingessexwest.org.uk/>

Activities

Objects: EDUCATING GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD.

Activities: Girlguiding Essex West is comprised of 10 Guiding Divisions. It is one of 12 Guiding Counties in the Girlguiding Anglia Region. Girlguiding Anglia is one of the 9 Countries and Regions of Girlguiding, which is the leading charity for girls and young women.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£141,899	£122,815	-	-
2024-03-31	£112,952	£112,972	-	-
2023-03-31	£97,354	£146,876	-	-
2022-03-31	£77,299	£121,143	-	-
2021-03-31	£87,895	£82,377	-	-

Trustees

Name	Role	Appointed
Caitlin Taylor		2026-01-01
Christine Skinner		2025-01-01
Gillian Chapman		2026-01-01
Jenny Aspinall		2022-01-16
Jenny Wolff		2021-04-01
Kim Kemp		2023-07-03
Kim Messenger		2021-09-01
Laura Rebecca Kennard		2012-07-01

GIRLGUIDING ESSEX WEST

England & Wales - Charity number 1176365

Accounts

Charity Registration No. 1176365

GIRLGUIDING ESSEX WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

!RickardLuckin

GIRLGUIDING ESSEX WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wiseman C Dunnill-Gosling G Bray S Copsey R Jeffery L Kennard K Messenger J Wolff J Aspinall A Johns J Smith K Kemp
Charity number	1176365
Principal address	Suite T4 Bates Business Centre Church Road Harold Wood Romford Essex RM3 0JF
Independent examiner	Janine Mansfield Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG

GIRLGUIDING ESSEX WEST

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GIRLGUIDING ESSEX WEST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

Girlguiding Essex West comprises ten Guiding Divisions. It is one of twelve Guiding Counties in the Girlguiding Anglia Region.

Girlguiding Anglia is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women."

Girlguiding's Plan for 2022-25

Our plan

An equal world where girls can make a positive difference, be happy, safe and fulfil their potential. This is what our members and supporters told us Girlguiding would need to do to be our best for girls and young women in that world.

Our Commitment

By 2025, we will empower more girls to find their voice and be their best through high-quality, girl-led programmes delivered by inspirational Leaders.

Our Vision

An equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Our Values

We are caring, challenging, empowering, fun, inclusive and inspiring.

Girlguiding Essex West, as part of Girlguiding Anglia Region, is responsible for enabling and encouraging the fulfilment of the above statements throughout the County and its ten Divisions."

Essex West stretches from the Thames in the south to the Cambridge border in the north and is home to about 5000 members aged 4 +up to the Trefoil Guild.

Youth Membership is open to any girl or young woman from their 4th birthday onwards. Adult membership is open to application from women, and men in certain roles, over 18 years of age regardless of faith, race, culture, nationality or any other circumstance.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Girlguiding is Unique:

We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their passions and talents. All while having fun with a group of ready-made friends!

We're dedicated to girls leading the way - they choose activities, challenges and events that inspire them, and our volunteers support them to make it happen. Because girls shape and lead everything we do, we know that we're offering the best opportunities and experiences for girls today.

We're always updating and adapting [our programme](#) and resources so that they're relevant to girls today. For example, girls told us they wanted to talk about mental health, so we created [Think Resilient](#) - a resource delivered by our specially-trained Peer Educators to help build girls' resilience and wellbeing.

Guiding is also [excellent value for money](#) and we have a range of support available to enable all girls – regardless of ability or financial circumstance – to get involved with guiding.

Over the last year here at Essex West we have offered a range of activities for our young members and trainings for our adult volunteers. This has been undertaken despite the challenges of continuing to offer Guiding during the economic crisis.

Public benefit

The trustees confirm that they have complied with the duty of Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's guidance on public benefit. The main activities of the charity are described in this report. These activities are undertaken to further our charitable purposes for the public benefit.

For our Girls:

Our units continue to thrive and prosper as we return to normal life after the pandemic although sadly a lack of leaders in some areas has resulted in some units remaining closed.

Units inspire adventurous outings, camps and holidays although the financial crisis has resulted in some units having to look closer to home and reduce opportunities to girls.

We had a mazing day for Brownies and Guides at a mud run with over 300 taking part- and getting very muddy while having so much fun

Yet more girls have enjoyed trips to the cinema for special private viewings of newly released films – popcorn and treats making these events extra special.

Girls continued to work towards badges and awards with help and support from leaders in a variety of ways. This has included Bronze, Silver and Gold awards.

The Jack Petchey foundation has continued to support Girlguiding and awards have been used to offer activities such as trips to the pantomime, camps, craft sessions, high ropes and visits to theme parks to mention just a few.

For our Adult Volunteers:

First Response and Safeguarding Trainings continue to ensure that all our members will be safe as possible while in our care.

Leaders have been offered the opportunity to take part in County wide training days. We have introduced training days to cover different term programmes along with more difficult topics such as additional needs, resolving conflict and where to find help.

Our County Social celebrations of Thinking Day allow us to recognise and thank many new leaders as well as those celebrating long service- up to and including 60 years.

We also hold a county afternoon tea at the end of the summer term to recognise and thank all volunteers that give so much to guiding.

Investments are held in low risk charity approved funds. There are no ethical, social or mission related policies.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Grant making policy

The charity awards grants to both individuals and groups. Each application is reviewed and assessed on a case by case basis and grants awarded based on the relevant criteria for each grant available.

Achievements and performance

Awards:

We have had the pleasure of awarding many 'high' profile Awards within the County to our young members and to our Adults.

County campsites

We continue to re develop and improve our 2 county camp sites – lack of expert support has slowed progress but we will get there.

Note from County Treasurer

Last year saw the County need to reinvest funds into some key areas across the County, this includes:

- The Pines Campsite – we continue to improve facilities at this lovely little site
- The Essex West Hut at Chigwell we continue to work on the hut to make it more user friendly
- The website – Our new website is up and running
- Support for leaders and recruitment to help us grow our numbers- we invest in training to support growth

This year saw the return of our big events, which the team will continue to offer more in the future.

Overall, financially it has been a challenging year, but we have made steps to move forward and are in a strong position for the next year to come.

Financial review

As at 31 March 2025 unrestricted and free reserves both stand at £237,659 (2024: £223,025), of which £58,775 (2024: £41,277) has been designated. Restricted funds stand at £26,839 (2024: £29,455).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been more than maintained throughout the year. Current free reserves stand at £237,659 which is over 18 months expenditure.

Principal funding sources

The charity generates the majority of its funding through subscriptions and from charitable activities. This funding is utilised to meet the charity's objectives.

As an organisation we offered grants to all who needed it to keep units open and membership numbers up.

Plans for future periods

Our plans for financial year 2025 are to continue offering a high standard and broad range of activities and with the intent of improving our membership numbers.

Structure, governance and management

Girlguiding Essex West is governed by a charitable trust deed dated 24th March 2012.

On 19 December 2017, Girlguiding Essex West became a registered charity with the Charity Commission.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year were:

S Wiseman	
B Garnham	(Resigned 1 July 2024)
V Murphy	(Resigned 31 March 2025)
C Dunnill-Gosling	
G Bray	
S Copsey	
C Birbeck	(Resigned 31 March 2025)
K Ridgeon	(Resigned 31 March 2025)
R Jeffery	
L Kennard	
K Messenger	
J Wolff	
J Aspinall	
A Johns	
J Smith	
K Kemp	

Recruitment and appointment of trustees

The trustees are appointed or reappointed by their lower divisions, they hold this post for three years with the option of extending for a further two years if all parties agree. This is in accordance with the trust deed.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As part of this process the trustees have implemented a risk management strategy which comprises:

- Annual review of the risks which the charity face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of these risks materialise.

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 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.

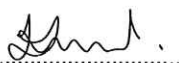
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees report was approved by the Board of Trustees.



.....
L Kennard

Trustee

Date: 30/11/2025

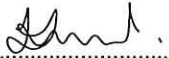
GIRLGUIDING ESSEX WEST

TRUSTEES DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

In relation to the financial statements set out on pages 8 to 22:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Rickard Luckin Limited, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 March 2025.

On behalf of the board



.....
L Kennard
Trustee

30/11/2025
.....

GIRLGUIDING ESSEX WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING ESSEX WEST

I report to the trustees on my examination of the financial statements of Girlguiding Essex West (the charity) for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

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 (the Act).

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

Independent examiner's statement

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.


Janine Mansfield FCA
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG
Essex
CM2 0RG

Dated: 19/12/25

GIRLGUIDING ESSEX WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general designated 2025 £	Unrestricted funds general designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general designated 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	59,792	366	34,995	95,153	52,107	-	33,321	85,428
Charitable activities	4	2,729	37,137	-	39,866	3,988	23,156	-	27,144
Investments	5	6,537	22	321	6,880	380	-	-	380
Total income		<u>69,058</u>	<u>37,525</u>	<u>35,316</u>	<u>141,899</u>	<u>56,475</u>	<u>23,156</u>	<u>33,321</u>	<u>112,952</u>
Charitable activities	6	64,856	20,027	37,932	122,815	55,806	15,294	41,872	112,972
Net gains/(losses) on investments	10	(7,066)	-	-	(7,066)	18,978	-	-	18,978
Net income/(expenditure) and movement in funds		<u>(2,864)</u>	<u>17,498</u>	<u>(2,616)</u>	<u>12,018</u>	<u>19,647</u>	<u>7,862</u>	<u>(8,551)</u>	<u>18,958</u>
Reconciliation of funds:									
Fund balances at 1 April 2024		181,748	41,277	29,455	252,480	162,101	33,415	38,006	233,522
Fund balances at 31 March 2025		<u>178,884</u>	<u>58,775</u>	<u>26,839</u>	<u>264,498</u>	<u>181,748</u>	<u>41,277</u>	<u>29,455</u>	<u>252,480</u>

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

GIRLGUIDING ESSEX WEST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	12		173,991		204,711
Current assets					
Stocks	13	6,714		7,654	
Debtors	14	3,223		11,900	
Cash at bank and in hand		91,467		39,879	
		<u>101,404</u>		<u>59,433</u>	
Creditors: amounts falling due within one year	15	<u>(10,897)</u>		<u>(11,664)</u>	
Net current assets			90,507		47,769
Total assets less current liabilities			<u>264,498</u>		<u>252,480</u>
The funds of the charity					
Restricted income funds	17		26,839		29,455
Unrestricted funds - general			178,884		181,748
Unrestricted funds - designated	16		58,775		41,277
			<u>264,498</u>		<u>252,480</u>

The financial statements were approved by the trustees on 30/11/2025



.....
L Kennard
Trustee

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Girlguiding Essex West is an unincorporated charity governed by its constitution dated 24th March 2012.

On 19 December 2017 Girlguiding Essex West became a registered charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 accounts have been prepared under the historical cost convention. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

Grants received for the charity and club activities are shown on an accruals basis. Grants received for the following year are carried forward in either the restricted funds or unrestricted funds depending on the condition.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended including irrecoverable VAT are accounted on an accruals basis. The majority of costs are directly attributable to the specific activities. Expenditure on the projects is treated as direct charitable expenditure.

Support costs are the general costs related to running the charity. The costs have been allocated to the activities in accordance with time and money spent on each activity. The allocations are reviewed by the trustees on a regular basis.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Stocks

Stocks 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 stocks 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.

1.8 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.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

Girlguiding Essex West is an unincorporated charity and is not subject to corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIRLGUIDING ESSEX WEST

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

3	Income from donations and legacies	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Unrestricted funds general designated		Unrestricted funds		Restricted funds		Total	
		2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
	Donations and gifts	32	£	366	£	-	£	-	£	-	£	-	£	-	£
	Grants	-	£	-	£	34,995	£	-	£	-	£	33,321	£	33,321	£
	Subscriptions	59,760	£	-	£	-	£	52,107	£	-	£	-	£	52,107	£
		<u>59,792</u>	£	<u>366</u>	£	<u>34,995</u>	£	<u>52,107</u>	£	<u>-</u>	£	<u>33,321</u>	£	<u>85,428</u>	£

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Programme & Adventure						
Income from Jamboree	-	29,830	29,830	-	-	-
Income from charitable activities	229	7,307	7,536	-	23,156	23,156
Marketing & Communication						
Income from charitable activities	2,500	-	2,500	3,988	-	3,988
	<u>2,729</u>	<u>37,137</u>	<u>39,866</u>	<u>3,988</u>	<u>23,156</u>	<u>27,144</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5	Income from investments	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2025	2024	2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£	£	£
	Income from unlisted investments	3,901	-	-	-	-	-	3,901	-
	Interest receivable	2,636	22	321	380	380	-	2,979	380
		<u>6,537</u>	<u>22</u>	<u>321</u>	<u>380</u>	<u>380</u>	<u>-</u>	<u>6,880</u>	<u>380</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Programme & Adventure 2025 £	Business & Finance 2025 £	Total 2025 £	Programme & Adventure 2024 £	Business & Finance 2024 £	Total 2024 £
Direct costs						
Staff costs	-	16,900	16,900	-	14,983	14,983
Other costs	26,530	39,953	66,483	15,464	39,911	55,375
	<u>26,530</u>	<u>56,853</u>	<u>83,383</u>	<u>15,464</u>	<u>54,894</u>	<u>70,358</u>
Share of support and governance costs (see note 7)						
Support	30,879	-	30,879	36,017	-	36,017
Governance	-	8,553	8,553	6,597	-	6,597
	<u>30,879</u>	<u>8,553</u>	<u>39,432</u>	<u>42,614</u>	<u>-</u>	<u>42,614</u>
	<u>57,409</u>	<u>65,406</u>	<u>122,815</u>	<u>58,078</u>	<u>54,894</u>	<u>112,972</u>
Analysis by fund						
Unrestricted funds - general	37,382	27,474	64,856	42,784	13,022	55,806
Unrestricted funds - designated	20,027	-	20,027	15,294	-	15,294
Restricted funds	-	37,932	37,932	-	41,872	41,872
	<u>57,409</u>	<u>65,406</u>	<u>122,815</u>	<u>58,078</u>	<u>54,894</u>	<u>112,972</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Office costs	30,879	-	30,879	36,017	Income stream
Governance costs	-	8,553	8,553	6,597	Governance
	<u>30,879</u>	<u>8,553</u>	<u>39,432</u>	<u>42,614</u>	
Analysed between Charitable activities	<u>30,879</u>	<u>8,553</u>	<u>39,432</u>	<u>42,614</u>	

Governance costs includes payments to the independent examiners of £6,930 inclusive of VAT (2024: £6,600 inclusive of VAT).

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

The average monthly number of employees during the year was: 2

	2025 Number	2024 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2025	2024
	£	£
Wages and salaries	16,900	14,983
	<u>16,900</u>	<u>14,983</u>

There were no employees whose annual remuneration was more than £60,000.

9 Volunteers

The charity utilises the support of volunteers to assist with running its charitable activities.

10 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(7,066)	18,978
	<u>(7,066)</u>	<u>18,978</u>

11 Taxation

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

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	204,711
Valuation changes	(30,721)
	<u>173,991</u>
Carrying amount	
At 31 March 2025	173,991
At 31 March 2024	204,711
	<u>204,711</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13	Stocks	2025	2024
		£	£
	Finished goods and goods for resale	6,714	7,654
		<u> </u>	<u> </u>
14	Debtors	2025	2024
	Amounts falling due within one year:	£	£
	Other debtors	2,425	10,997
	Prepayments and accrued income	798	903
		<u> </u>	<u> </u>
		3,223	11,900
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2025	2024
		£	£
	Trade creditors	2,634	5,387
	Accruals and deferred income	8,263	6,277
		<u> </u>	<u> </u>
		10,897	11,664
		<u> </u>	<u> </u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds - designated

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
International	434	65	(193)	-	306
Presidents	331	22	-	-	353
Empowerment grant	3,975	958	(753)	(205)	3,975
Programme & Adventure	15,922	5,194	(12,707)	-	8,409
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	13,410	590	(5,669)	-	8,331
Jamboree	-	29,830	-	-	29,830
The Guide Association Girlguidings Grant	500	500	(705)	205	500
Doreen Robertson Fund	205	-	-	-	205
Donations	-	366	-	-	366
	<u>41,277</u>	<u>37,525</u>	<u>(20,027)</u>	<u>-</u>	<u>58,775</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
International	-	600	(166)	-	434
Presidents	331	-	-	-	331
Empowerment grant	4,095	-	(120)	-	3,975
Programme & Adventure	3,421	21,865	(9,364)	-	15,922
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	18,568	486	(5,644)	-	13,410
The Guide Association Girlguidings Grant	500	-	-	-	500
Doreen Robertson Fund	-	205	-	-	205
	<u>33,415</u>	<u>23,156</u>	<u>(15,294)</u>	<u>-</u>	<u>41,277</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds - designated

(Continued)

The International Fund is to assist with attending international trips.

The Presidents fund is used at the presidents discretion.

The Empowerment Grant is to assist with any costs at the discretion of the finance committee.

The Programme and Adventure Fund is to assist with the running of activities.

The Building fund is to support the costs of the premises used by the county.

The Pines Guide site is for any costs related to running the camp site.

The Jamboree Fund represents amounts invested for future Essex Jamborees.

The Guides Association Girlguiding Grant Funds is for any costs relating to running activities.

17 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Growing Guiding grant	1,262	-	(2,437)	1,180	5
Jack Petchey awards	15,783	34,995	(35,495)	-	15,283
Dennis Carter	1,604	94	-	-	1,698
Dore Bursary	51	16	-	-	67
Peggy Simmons	1,722	101	-	-	1,823
Peggy Suter	1,636	110	-	-	1,746
New programme grant	1,657	-	-	(1,180)	477
Region training grant	3,031	-	-	-	3,031
Region Sustainability Grant	2,709	-	-	-	2,709
	<u>29,455</u>	<u>35,316</u>	<u>(37,932)</u>	<u>-</u>	<u>26,839</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Growing Guiding grant	3,661	-	(2,399)	-	1,262
Jack Petchey awards	16,083	32,845	(33,145)	-	15,783
Dennis Carter	1,604	-	-	-	1,604
Dore Bursary	51	-	-	-	51
Peggy Simmons	1,722	-	-	-	1,722
Peggy Suter	1,636	-	-	-	1,636
New programme grant	5,121	-	(3,464)	-	1,657
Region training grant	4,794	476	(2,239)	-	3,031
Region Sustainability Grant	3,334	-	(625)	-	2,709
	<u>38,006</u>	<u>33,321</u>	<u>(41,872)</u>	<u>-</u>	<u>29,455</u>

The Growing Guiding grant is to promote the recruitment of new members.

The Jack Petchey awards may be used for certain activities chosen by the nominee.

The Dennis Carter fund is to assist with obtaining gold DoE, Queens Guide etc.

The Dore Bursary fund is for Guiders training.

The Peggy Simmons fund is to assist with costs of girls going on an adventure in the UK or abroad.

The Peggy Suter fund is for the needs of brownies, guides or rangers.

The New Programme grant is a grant by Anglia Region used for costs in relation to Learning & Development.

The Region training grant is to provide additional funds in order to train additional members.

The Region Sustainability Grant Fund is to assist in increasing membership.

18 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Investments	173,991	-	-	173,991
Current assets/(liabilities)	4,893	58,775	26,839	90,507
	<u>178,884</u>	<u>58,775</u>	<u>26,839</u>	<u>264,498</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Investments	204,711	-	-	204,711
Current assets/(liabilities)	(22,963)	41,277	29,455	47,769
	<u>181,748</u>	<u>41,277</u>	<u>29,455</u>	<u>252,480</u>

19 Related party transactions

During the year the charity reimbursed expenses of £2,178 to a total of 6 trustees for the needs of the charity. (2024: £1,541 to 4 trustees).

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	<u>18,144</u>	<u>18,144</u>

GIRLGUIDING ESSEX WEST

England & Wales - Charity number 1176365

Accounts

GIRLGUIDING ESSEX WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

GIRLGUIDING ESSEX WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wiseman B Garnham V Murphy C Dunnill-Gosling G Bray S Copsey C Birbeck K Ridgeon R Jeffery L Kennard K Messenger J Wolff
Charity number	1176365
Principal address	Suite T4 Bates Business Centre Church Road Harold Wood Romford Essex RM3 0JF
Independent examiner	Caroline Peters Rickard Luckin Limited 1st Floor County House 100 New London Road Chelmsford Essex CM2 0RG

GIRLGUIDING ESSEX WEST

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Statement of trustees responsibilities	4
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 23

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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) as updated for bulletin 1 and 2.

Objectives and activities

Girlguiding Essex West comprises ten Guiding Divisions. It is one of twelve Guiding Counties in the Girlguiding Anglia Region.

Girlguiding Anglia is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women."

Girlguiding's Plan for 2022-25

Our plan

An equal world where girls can make a positive difference, be happy, safe and fulfil their potential. This is what our members and supporters told us Girlguiding would need to do to be our best for girls and young women in that world.

Our Commitment

By 2025, we will empower more girls to find their voice and be their best through high-quality, girl-led programmes delivered by inspirational Leaders.

Our Vision

An equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Our Values

We are caring, challenging, empowering, fun, inclusive and inspiring.

Girlguiding Essex West, as part of Girlguiding Anglia Region, is responsible for enabling and encouraging the fulfillment of the above statements throughout the County and its ten Divisions."

Essex West stretches from the Thames in the south to the Cambridge border in the north and is home to about 5000 members aged 4 +up to the Trefoil Guild.

Youth Membership is open to any girl or young woman from their 4th birthday onwards. Adult membership is open to application from women, and men in certain roles, over 18 years of age regardless of faith, race, culture, nationality or any other circumstance.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Girlguiding is Unique:

We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their passions and talents. All while having fun with a group of ready-made friends!

We're dedicated to girls leading the way - they choose activities, challenges and events that inspire them, and our volunteers support them to make it happen. Because girls shape and lead everything we do, we know that we're offering the best opportunities and experiences for girls today.

We're always updating and adapting our programme and resources so that they're relevant to girls today. For example, girls told us they wanted to talk about mental health, so we created [Think Resilient](#) - a resource delivered by our specially-trained Peer Educators to help build girls' resilience and wellbeing.

Guiding is also [excellent value for money](#) and we have a range of support available to enable all girls – regardless of ability or financial circumstance – to get involved with guiding.

Over the last year here at Essex West we have offered a range of activities for our young members and trainings for our adult volunteers. This has been undertaken despite the challenges of continuing to offer Guiding during the economic crisis.

Public benefit

The trustees confirm that they have complied with the duty of Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's guidance on public benefit. The main activities of the charity are described in this report. These activities are undertaken to further our charitable purposes for the public benefit.

For our Girls:

Our units continue to thrive and prosper as we return to normal life after the pandemic although sadly a lack of leaders in some areas has resulted in some units remaining closed.

Units inspire adventurous outings, camps and holidays although the financial crisis has resulted in some units having to look closer to home and reduce opportunities to girls.

We held a county activity fun day in May - Crowning Glory - for girls from all sections to celebrate the Coronation but also ran a county challenge so that those that could not attend an event in person could also join in.

Our Thinking Day celebration in Dunmow saw hundreds of girls explore the world through activities linked to the 5 WAGGGS world centres.

100's of girls have enjoyed trips to the cinema for special private viewings of newly released films – popcorn and treats making these events extra special.

Girls continued to work towards badges and awards with help and support from leaders in a variety of ways. This has included Bronze, Silver and Gold awards.

The Jack Petchey foundation has continued to support Girlguiding and awards have been used to offer activities such as trips to the pantomime, camps, craft sessions, high ropes and visits to theme parks to mention just a few.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

For our Adult Volunteers:

First Response and Safeguarding Trainings continue to ensure that all our members will be safe as possible while in our care.

Leaders have been offered the opportunity to take part in County wide training days. Topics have included going away, mentoring and programme along with using GO and the learning platform. We held an all day event in Horndon on The Hill which included cake decorating, whittling and singing as well as the more serious topics.

Our County Social celebrations of Thinking Day allow us to recognise and thank many new leaders as well as those celebrating long service- up to and including 60 years.

We also hold a county social at the end of the summer term to recognise and thank those that play a major role in running the County.

Investments are held in low risk charity approved funds. There are no ethical, social or mission related policies.

Grant making policy

The charity awards grants to both individuals and groups. Each application is reviewed and assessed on a case by case basis and grants awarded based on the relevant criteria for each grant available.

Achievements and performance

Over the last year (April 2023 – March 2024) we have been able to offer a full range of activities for our young members and trainings for our adult volunteers.

Awards:

We have had the pleasure of awarding many 'high' profile Awards within the County to our young members and to our Adults.

County campsites

We continue to re develop and improve our 2 county camp sites – the weather has been challenging but work is progressing well.

Note from County Treasurer

Last year saw the County need to reinvest funds into some key areas across the County, this includes:

- The Pines Campsite – much needed repairs on the doors and maintenance of the site
- The Essex West Hut at Chigwell – after a period of closure the hut is back but has required some investment to get it back to the standard to be able to let out.
- The website – with the new branding coming in further works was required on our website
- Support for leaders and recruitment to help us grow our numbers
- Payments to support the Essex International Jamboree taking place in 2024

This year saw the return of our big events, which the team will continue to offer more in the future.

Overall, financially it has been a challenging year, but we have made steps to move forward and are in a strong position for the next year to come.

Financial review

As at 31 March 2024 unrestricted and free reserves both stand at £223,025 (2023: £195,516), of which £32,611 (2023: £33,415) has been designated. Restricted funds stand at £29,455 (2023: £38,006).

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been more than maintained throughout the year. Current free reserves stand at £223,024 which is over 18 months expenditure.

Principal funding sources

The charity generates the majority of its funding through subscriptions and from charitable activities. This funding is utilised to meet the charity's objectives.

As an organisation we offered grants to all who needed it to keep units open and membership numbers up.

Plans for future periods

Our plans for financial year 2025 are to continue offering a high standard and broad range of activities and with the intent of improving our membership numbers.

Structure, governance and management

Girlguiding Essex West is governed by a charitable trust deed dated 24th March 2012.

On 19 December 2017, Girlguiding Essex West became a registered charity with the Charity Commission.

The trustees who served during the year were:

S Wiseman
B Garnham
V Murphy
C Dunnill-Gosling
G Bray
S Copsey
C Birbeck
K Ridgeon
R Jeffery
L Kennard
K Messenger
J Wolff

Recruitment and appointment of trustees

The trustees are appointed or reappointed by their lower divisions, they hold this post for three years with the option of extending for a further two years if all parties agree. This is in accordance with the trust deed.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As part of this process the trustees have implemented a risk management strategy which comprises:

- Annual review of the risks which the charity face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of these risks materialise.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees report was approved by the Board of Trustees.

L Kennard

L Kennard

Trustee

Date: *5/12/2024*

GIRLGUIDING ESSEX WEST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 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.

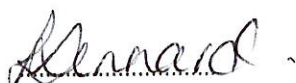
GIRLGUIDING ESSEX WEST

TRUSTEES DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

In relation to the financial statements set out on pages 8 to 23:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Rickard Luckin Limited, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 March 2024.

On behalf of the board



L Kennard

Trustee

5/12/2024

GIRLGUIDING ESSEX WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING ESSEX WEST

I report to the trustees on my examination of the financial statements of Girlguiding Essex West (the charity) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

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 (the Act).

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

Independent examiner's statement

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 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 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 financial statements to be reached.

Caroline Peters FCA
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG
Essex
CM2 0RG

Dated: 5.12.2024

GIRLGUIDING ESSEX WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	52,107	-	33,321	85,428	42,357	1,299	38,948	82,604
Charitable activities	4	3,988	23,156	-	27,144	9,102	660	-	9,762
Investments	5	380	-	-	380	4,727	17	244	4,988
Total income	6	56,475	23,156	33,321	112,952	56,186	1,976	39,192	97,354
Charitable activities		55,806	15,294	41,872	112,972	64,719	40,563	41,594	146,876
Net gains/(losses) on investments	10	18,978	-	-	18,978	(5,479)	-	-	(5,479)
Net income/(expenditure)		19,647	7,862	(8,551)	18,958	(14,012)	(38,587)	(2,402)	(55,001)
Transfers between funds		-	-	-	-	(31,897)	31,897	-	-
Net movement in funds		19,647	7,862	(8,551)	18,958	(45,909)	(6,690)	(2,402)	(55,001)
Reconciliation of funds:									
Fund balances at 1 April 2023		162,101	33,415	38,006	233,522	208,010	40,105	40,408	288,523
Fund balances at 31 March 2024		181,748	41,277	29,455	252,480	162,101	33,415	38,006	233,522

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

GIRLGUIDING ESSEX WEST

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Investments	12		204,711		185,735
Current assets					
Stocks	13	7,654		7,576	
Debtors	14	11,900		10,123	
Cash at bank and in hand		39,879		36,792	
		<u>59,433</u>		<u>54,491</u>	
Creditors: amounts falling due within one year	15	<u>(11,664)</u>		<u>(6,704)</u>	
Net current assets			<u>47,769</u>		<u>47,787</u>
Total assets less current liabilities			<u>252,480</u>		<u>233,522</u>
The funds of the charity					
Restricted income funds	17		29,455		38,006
Unrestricted funds - general			181,748		162,101
Unrestricted funds - designated	16		41,277		33,415
			<u>252,480</u>		<u>233,522</u>

The financial statements were approved by the trustees on 14/10/24



L Kennard
Trustee

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Girlguiding Essex West is an unincorporated charity governed by its constitution dated 24th March 2012.

On 19 December 2017 Girlguiding Essex West became a registered charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 accounts have been prepared under the historical cost convention. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

Grants received for the charity and club activities are shown on an accruals basis. Grants received for the following year are carried forward in either the restricted funds or unrestricted funds depending on the condition.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended including irrecoverable VAT are accounted on an accruals basis. The majority of costs are directly attributable to the specific activities. Expenditure on the projects is treated as direct charitable expenditure.

Support costs are the general costs related to running the charity. The costs have been allocated to the activities in accordance with time and money spent on each activity. The allocations are reviewed by the trustees on a regular basis.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Stocks

Stocks 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 stocks 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.

1.8 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.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

Girlguiding Essex West is an unincorporated charity and is not subject to corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3	Income from donations and legacies	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2024	2024	2024	2024	2023	2023	2024	2023
		£	£	£	£	£	£	£	£
	Donations and gifts	-	-	46	-	-	-	46	46
	Grants	-	-	-	1,299	38,948	-	40,247	40,247
	Subscriptions	52,107	-	42,311	-	-	-	42,311	42,311
		<u>52,107</u>	<u>-</u>	<u>42,357</u>	<u>1,299</u>	<u>38,948</u>	<u>-</u>	<u>82,604</u>	<u>82,604</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Programme & Adventure						
Income from charitable activities	-	23,156	23,156	5,965	-	5,965
Marketing & Communication						
Income from charitable activities	3,988	-	3,988	3,137	-	3,137
Business & Finance						
Income from charitable activities	-	-	-	-	660	660
	<u>3,988</u>	<u>23,156</u>	<u>27,144</u>	<u>9,102</u>	<u>660</u>	<u>9,762</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5	Income from investments	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
		2024	2024	2024	2024	2023	2023	2024	2023
		£	£	£	£	£	£	£	£
	Other income	-	-	-	17	-	-	-	17
	Interest receivable	380	-	-	4,727	-	244	380	4,971
		<u>380</u>	<u>-</u>	<u>-</u>	<u>4,727</u>	<u>-</u>	<u>244</u>	<u>380</u>	<u>4,988</u>
		<u>380</u>	<u>-</u>	<u>-</u>	<u>4,727</u>	<u>17</u>	<u>244</u>	<u>380</u>	<u>4,988</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Programme & Adventure 2024 £	Business & Finance 2024 £	Total 2024 £	Programme & Adventure 2023 £	Business & Finance 2023 £	Total 2023 £
Direct costs						
Staff costs	-	14,983	14,983	-	16,224	16,224
Other costs	15,464	39,911	55,375	45,600	44,260	89,860
	<u>15,464</u>	<u>54,894</u>	<u>70,358</u>	<u>45,600</u>	<u>60,484</u>	<u>106,084</u>
Share of support and governance costs (see note 7)						
Support	36,017	-	36,017	34,756	-	34,756
Governance	6,597	-	6,597	-	6,036	6,036
	<u>58,078</u>	<u>54,894</u>	<u>112,972</u>	<u>80,356</u>	<u>66,520</u>	<u>146,876</u>
Analysis by fund						
Unrestricted funds - general	42,784	13,022	55,806	39,793	24,926	64,719
Unrestricted funds - designated	15,294	-	15,294	40,563	-	40,563
Restricted funds	-	41,872	41,872	-	41,594	41,594
	<u>58,078</u>	<u>54,894</u>	<u>112,972</u>	<u>80,356</u>	<u>66,520</u>	<u>146,876</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Office costs	36,017	-	36,017	34,756	Income stream
Governance costs	-	6,597	6,597	6,036	Governance
	<u>36,017</u>	<u>6,597</u>	<u>42,614</u>	<u>40,792</u>	
Analysed between Charitable activities	<u>36,017</u>	<u>6,597</u>	<u>42,614</u>	<u>40,792</u>	

Governance costs includes payments to the independent examiners of £6,597 inclusive of VAT (2023: £6,036 inclusive of VAT).

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	14,983	16,224
	<u>14,983</u>	<u>16,224</u>

There were no employees whose annual remuneration was more than £60,000.

9 Volunteers

The charity utilises the support of volunteers to assist with running its charitable activities.

10 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	18,978	(5,479)
	<u>18,978</u>	<u>(5,479)</u>

11 Taxation

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

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	185,735
Valuation changes	18,976
	<u>204,711</u>
At 31 March 2024	204,711
Carrying amount	
At 31 March 2024	204,711
	<u>204,711</u>
At 31 March 2023	185,735
	<u>185,735</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13	Stocks	2024	2023
		£	£
	Finished goods and goods for resale	7,654	7,576
		<u>7,654</u>	<u>7,576</u>
14	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Other debtors	10,997	9,059
	Prepayments and accrued income	903	1,064
		<u>11,900</u>	<u>10,123</u>
		<u>11,900</u>	<u>10,123</u>
15	Creditors: amounts falling due within one year	2024	2023
		£	£
	Trade creditors	5,387	716
	Accruals and deferred income	6,277	5,988
		<u>11,664</u>	<u>6,704</u>
		<u>11,664</u>	<u>6,704</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds - designated

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
International	-	600	(166)	-	434
Presidents	331	-	-	-	331
Empowerment grant	4,095	-	(120)	-	3,975
Programme & Adventure	3,421	21,865	(9,364)	-	15,922
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	18,568	486	(5,644)	-	13,410
The Guide Association Girlguidings Grant	500	-	-	-	500
Doreen Robertson Fund	-	205	-	-	205
	<u>33,415</u>	<u>23,156</u>	<u>(15,294)</u>	<u>-</u>	<u>41,277</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
International	-	-	(1,230)	1,230	-
Presidents	314	17	-	-	331
Empowerment grant	4,695	-	(600)	-	4,095
Programme & Adventure	2,902	1,299	(780)	-	3,421
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	18,694	660	(786)	-	18,568
Jamboree	6,500	-	(37,167)	30,667	-
The Guide Association Girlguidings Grant	500	-	-	-	500
	<u>40,105</u>	<u>1,976</u>	<u>(40,563)</u>	<u>31,897</u>	<u>33,415</u>

The International Fund is to assist with attending international trips.

The Presidents fund is used at the presidents discretion.

The Empowerment Grant is to assist with any costs at the discretion of the finance committee.

The Programme and Adventure Fund is to assist with the running of activities.

The Building fund is to support the costs of the premises used by the county.

The Pines Guide site is for any costs related to running the camp site.

The Jamboree Fund represents amounts invested for future Essex Jamborees.

The Guides Association Girlguiding Grant Funds is for any costs relating to running activities.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 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 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Growing Guiding grant	3,661	-	(2,399)	1,262
Jack Petchey awards	16,083	32,845	(33,145)	15,783
Dennis Carter	1,604	-	-	1,604
Dore Bursary	51	-	-	51
Peggy Simmons	1,722	-	-	1,722
Peggy Suter	1,636	-	-	1,636
New programme grant	5,121	-	(3,464)	1,657
Region training grant	4,794	476	(2,239)	3,031
Region Sustainability Grant	3,334	-	(625)	2,709
	<u>38,006</u>	<u>33,321</u>	<u>(41,872)</u>	<u>29,455</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Growing Guiding grant	3,769	-	(108)	3,661
Jack Petchey awards	19,504	35,614	(39,035)	16,083
Dennis Carter	1,533	71	-	1,604
Dore Bursary	38	13	-	51
Peggy Simmons	1,645	77	-	1,722
Peggy Suter	1,793	83	(240)	1,636
New programme grant	6,414	-	(1,293)	5,121
Region training grant	5,712	-	(918)	4,794
Region Sustainability Grant	-	3,334	-	3,334
	<u>40,408</u>	<u>39,192</u>	<u>(41,594)</u>	<u>38,006</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

(Continued)

The Growing Guiding grant is to promote the recruitment of new members.

The Jack Petchey awards may be used for certain activities chosen by the nominee.

The Dennis Carter fund is to assist with obtaining gold DoE, Queens Guide etc.

The Dore Bursary fund is for Guiders training.

The Peggy Simmons fund is to assist with costs of girls going on an adventure in the UK or abroad.

The Peggy Suter fund is for the needs of brownies, guides or rangers.

The New Programme grant is a grant by Anglia Region used for costs in relation to Learning & Development.

The Region training grant is to provide additional funds in order to train additional members.

The Region Sustainability Grant Fund is to assist in increasing membership.

18 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Investments	204,711	-	-	204,711
Current assets/(liabilities)	(22,963)	41,277	29,455	47,769
	<u>181,748</u>	<u>41,277</u>	<u>29,455</u>	<u>252,480</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Investments	149,779	18,694	17,262	185,735
Current assets/(liabilities)	12,322	14,721	20,744	47,787
	<u>162,101</u>	<u>33,415</u>	<u>38,006</u>	<u>233,522</u>

19 Related party transactions

During the year the charity reimbursed expenses of £1,541 to a total of 4 trustees for the needs of the charity. (2023: £1,876 to 4 trustees).

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	9,285	5,496
	<u> </u>	<u> </u>

GIRLGUIDING ESSEX WEST

England & Wales - Charity number 1176365

Accounts

GIRLGUIDING ESSEX WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

GIRLGUIDING ESSEX WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Wiseman
B Garnham
V Murphy
C Dunnill-Gosling
G Bray
S Copsey
C Birbeck
K Ridgeon
R Jeffery
L Kennard
K Messenger
J Wolff

Charity number

1176365

Principal address

Suite T2 Bates Business Centre
Church Road
Harold Wood
Romford
Essex
RM3 0JF

Independent examiner

Caroline Peters
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

GIRLGUIDING ESSEX WEST

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 19

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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) as updated for bulletin 1 and 2.

Objectives and activities

Girlguiding Essex West comprises ten Guiding Divisions. It is one of twelve Guiding Counties in the Girlguiding Anglia Region.

Girlguiding Anglia is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women.

More information can be found on the charity website at www.girlguidingesssexwest.org.uk

Statement of Purpose

Girlguiding Essex West through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding's Plan

Our plan

An equal world where girls can make a positive difference, be happy, safe and fulfil their potential. This is what our members and supporters told us Girlguiding would need to do to be our best for girls and young women in that world.

Our Commitment

We will empower more girls to find their voice and be their best through high-quality, girl-led programmes delivered by inspirational Leaders.

Our Vision

An equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Our Values

We are caring, challenging, empowering, fun, inclusive and inspiring.

Girlguiding Essex West, as part of Girlguiding Anglia Region, is responsible for enabling and encouraging the fulfilment of the above statements throughout the County and its ten Divisions.

Essex West stretches from the Thames in the south to the Cambridge border in the north and is home to about 7000 members aged 5+ and to the Trefoil Guild.

Youth Membership is open to any girl or young woman from their 5th birthday onwards. Adult membership is open to application from women, and men in certain roles, over 18 years of age regardless of faith, race, culture, nationality or any other circumstance.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Girlguiding is unique:

We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their passions and talents. All while having fun with a group of ready-made friends!

We're dedicated to girls leading the way - they choose activities, challenges and events that inspire them, and our volunteers support them to make it happen. Because girls shape and lead everything we do, we know that we're offering the best opportunities and experiences for girls today.

We're always updating and adapting our programme and resources so that they're relevant to girls today. For example, girls told us they wanted to talk about mental health, so we created Think Resilient - a resource delivered by our specially-trained Peer Educators to help build girls' resilience and wellbeing.

Guiding is also excellent value for money and we have a range of support available to enable all girls – regardless of ability or financial circumstance – to get involved with guiding.

Public benefit

The trustees confirm that they have complied with the duty of Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's guidance on public benefit. The main activities of the charity are described in this report. These activities are undertaken to further our charitable purposes for the public benefit.

Investments are held in low risk charity approved funds. There are no ethical, social or mission related policies.

Grant making policy

The charity awards grants to both individuals and groups. Each application is reviewed and assessed on a case by case basis and grants awarded based on the relevant criteria for each grant available.

Achievements and performance

Over the last year (April 2022 – March 2023) we have been able to offer a full range of activities for our young members and trainings for our adult volunteers.

Financial review

As at 31 March 2023 unrestricted and free reserves both stand at £195,516 (2022: £248,115), of which £33,415 (2022: £40,105) has been designated. Restricted funds stand at £38,006 (2022: £40,408).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been more than maintained throughout the year. Current free reserves stand at £195,516 which is over 18 months expenditure.

Principal funding sources

The charity generates the majority of its funding through subscriptions and from charitable activities. This funding is utilised to meet the charity's objectives.

As an organisation we offered grants to all who needed it to keep units open and membership numbers up.

Plans for future periods

Our plans for financial year 2024 are to continue offering a high standard and broad range of activities and with the intent of improving our membership numbers.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Girlguiding Essex West is governed by a charitable trust deed dated 24th March 2012.

On 19 December 2017, Girlguiding Essex West became a registered charity with the Charity Commission.

The trustees who served during the year were:

S Wiseman
B Garnham
V Murphy
C Dunnill-Gosling
G Bray
S Copsey
C Birbeck
K Ridgeon
R Jeffery
L Kennard
K Messenger
J Wolff

Recruitment and appointment of trustees

The trustees are appointed or reappointed by their lower divisions, they hold this post for three years with the option of extending for a further two years if all parties agree. This is in accordance with the trust deed.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As part of this process the trustees have implemented a risk management strategy which comprises:

- Annual review of the risks which the charity face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees report was approved by the Board of Trustees.

.....
R Jeffery
Trustee

Date:

GIRLGUIDING ESSEX WEST

TRUSTEES DECLARATION ON UNAUDITED FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 MARCH 2023*

In relation to the financial statements set out on pages 8 to 19:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Rickard Luckin Limited, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 March 2023.

On behalf of the board

.....
R Jeffery
Trustee

.....

GIRLGUIDING ESSEX WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING ESSEX WEST

I report to the trustees on my examination of the financial statements of Girlguiding Essex West (the charity) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

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 (the Act).

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

Independent examiner's statement

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 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 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 financial statements to be reached.

Caroline Peters FCA
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG
Essex
CM2 0RG

Dated:

GIRLGUIDING ESSEX WEST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	42,357	1,299	38,948	82,604	37,569	12,440	18,812	68,821
Charitable activities	5	9,102	660	-	9,762	5,252	2,963	-	8,215
Investments	4	4,727	17	244	4,988	35	14	214	263
Total income		56,186	1,976	39,192	97,354	42,856	15,417	19,026	77,299
Charitable activities	6	64,719	40,563	41,594	146,876	46,784	9,201	65,158	121,143
Net gains/(losses) on investments	9	(5,479)	-	-	(5,479)	15,259	-	-	15,259
Net expenditure		(14,012)	(38,587)	(2,402)	(55,001)	11,331	6,216	(46,132)	(28,585)
Transfers between funds		(31,897)	31,897	-	-	(19,466)	7,999	11,467	-
Net movement in funds		(45,909)	(6,690)	(2,402)	(55,001)	(8,135)	14,215	(34,665)	(28,585)
Reconciliation of funds:									
Fund balances at 1 April 2022		208,010	40,105	40,408	288,523	216,145	25,890	75,073	317,108
Fund balances at 31 March 2023		162,101	33,415	38,006	233,522	208,010	40,105	40,408	288,523

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

GIRLGUIDING ESSEX WEST

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Investments	12		185,735		186,389
Current assets					
Stocks	13	7,576		6,641	
Debtors	14	10,123		10,841	
Cash at bank and in hand		36,792		92,018	
		<u>54,491</u>		<u>109,500</u>	
Creditors: amounts falling due within one year	15	<u>6,704</u>		<u>7,366</u>	
Net current assets			47,787		102,134
Total assets less current liabilities			<u>233,522</u>		<u>288,523</u>
The funds of the charity					
Restricted income funds	16	38,006		40,408	
Unrestricted funds - general		162,101		208,010	
Unrestricted funds - designated	17	33,415		40,105	
		<u>233,522</u>		<u>288,523</u>	

The financial statements were approved by the trustees on

.....

Trustee

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Girlguiding Essex West is an unincorporated charity governed by its constitution dated 24th March 2012.

On 19 December 2017 Girlguiding Essex West became a registered charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 accounts have been prepared under the historical cost convention. 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

1.4 Income

Grants received for the charity and club activities are shown on an accruals basis. Grants received for the following year are carried forward in either the restricted funds or unrestricted funds depending on the condition.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended including irrecoverable VAT are accounted on an accruals basis. The majority of costs are directly attributable to the specific activities. Expenditure on the projects is treated as direct charitable expenditure.

Support costs are the general costs related to running the charity. The costs have been allocated to the activities in accordance with time and money spent on each activity. The allocations are reviewed by the trustees on a regular basis.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Stocks

Stocks 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 stocks 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.

1.8 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.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

Girlguiding Essex West is an unincorporated charity and is not subject to corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3	Income from donations and legacies	Unrestricted funds		Unrestricted funds general designated		Restricted funds		Unrestricted funds general designated		Unrestricted funds		Restricted funds		Total	
		2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	Donations and gifts	46	-	35,614	35,660	-	-	-	-	29,944	29,944	-	-	29,944	29,944
	Grants	-	1,299	3,334	4,633	-	12,440	-	12,440	(11,132)	1,308	-	-	(11,132)	1,308
	Subscriptions	42,311	-	-	42,311	-	-	37,569	37,569	-	37,569	-	-	-	37,569
		42,357	1,299	38,948	82,604	1,299	12,440	37,569	37,569	18,812	68,821	-	-	18,812	68,821

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from investments	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Unrestricted funds general designated		Unrestricted funds		Restricted funds		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Interest and dividends from fixed asset investments	-	17	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivable	4,727	-	244	244	35	14	14	214	35	14	214	263	263	
	<u>4,727</u>	<u>17</u>	<u>244</u>	<u>244</u>	<u>35</u>	<u>14</u>	<u>14</u>	<u>214</u>	<u>35</u>	<u>14</u>	<u>214</u>	<u>263</u>	<u>263</u>	

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Income from charitable activities

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Programme & Adventure						
Income within charitable activities	-	-	-	-	-	-
Other income	5,965	-	5,965	2,979	-	2,979
Marketing & Communication						
Income within charitable activities	3,137	-	3,137	2,273	-	2,273
Business & Finance						
Income within charitable activities	-	660	660	-	2,963	2,963
	<u>9,102</u>	<u>660</u>	<u>9,762</u>	<u>5,252</u>	<u>2,963</u>	<u>8,215</u>

6 Expenditure on charitable activities

	Programme & Adventure 2023 £	Business & Finance 2023 £	Total 2023 £	Programme & Adventure 2022 £	Business & Finance 2022 £	Total 2022 £
Direct costs						
Staff costs	-	16,224	16,224	-	9,860	9,860
Other costs	45,600	44,260	89,860	10,485	69,962	80,447
	<u>45,600</u>	<u>60,484</u>	<u>106,084</u>	<u>10,485</u>	<u>79,822</u>	<u>90,307</u>
Share of support and governance costs (see note 11)						
Support	34,756	-	34,756	26,444	-	26,444
Governance	-	6,036	6,036	-	4,392	4,392
	<u>80,356</u>	<u>66,520</u>	<u>146,876</u>	<u>36,929</u>	<u>84,214</u>	<u>121,143</u>
Analysis by fund						
Unrestricted funds - general	39,793	24,926	64,719	27,728	19,056	46,784
Unrestricted funds - designated	40,563	-	40,563	9,201	-	9,201
Restricted funds	-	41,594	41,594	-	65,158	65,158
	<u>80,356</u>	<u>66,520</u>	<u>146,876</u>	<u>36,929</u>	<u>84,214</u>	<u>121,143</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Volunteers

The charity utilises the support of volunteers to assist with running its charitable activities.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1
	=====	=====
Employment costs	2023	2022
	£	£
Wages and salaries	16,224	9,860
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

9 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	(5,479)	15,259
	=====	=====

10 Taxation

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

11 Support costs

	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Office costs	34,756	-	34,756	26,444	Income stream
Governance costs	-	6,036	6,036	4,392	Governance
	=====	=====	=====	=====	
	34,756	6,036	40,792	30,836	
	=====	=====	=====	=====	
Analysed between Charitable activities	34,756	6,036	40,792	30,836	
	=====	=====	=====	=====	

Governance costs includes payments to the independent examiners of £6,036 inclusive of VAT (2022: £4,392 inclusive of VAT).

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2022	186,389
Additions	4,824
Valuation changes	(5,478)
At 31 March 2023	<u>185,735</u>
Carrying amount	
At 31 March 2023	<u>185,735</u>
At 31 March 2022	<u><u>186,389</u></u>

13 Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>7,576</u>	<u>6,641</u>

14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	-	324
Other debtors	9,059	7,336
Prepayments and accrued income	1,064	3,181
	<u>10,123</u>	<u>10,841</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	716	1,726
Accruals and deferred income	5,988	5,640
	<u>6,704</u>	<u>7,366</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 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 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Growing Guiding grant	3,769	-	(108)	-	3,661
Jack Petchey awards	19,504	35,614	(39,035)	-	16,083
Dennis Carter	1,533	71	-	-	1,604
Dore Bursary	38	13	-	-	51
Peggy Simmons	1,645	77	-	-	1,722
Peggy Suter	1,793	83	(240)	-	1,636
New programme grant	6,414	-	(1,293)	-	5,121
Region training grant	5,712	-	(918)	-	4,794
Region Sustainability Grant	-	3,334	-	-	3,334
	<u>40,408</u>	<u>39,192</u>	<u>(41,594)</u>	<u>-</u>	<u>38,006</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Growing Guiding grant	3,769	-	-	-	3,769
Jack Petchey awards	18,638	29,959	(29,093)	-	19,504
Dennis Carter	1,474	59	-	-	1,533
Dore Bursary	28	10	-	-	38
Peggy Simmons	1,582	63	-	-	1,645
Peggy Suter	1,724	69	-	-	1,793
New programme grant	6,414	-	-	-	6,414
Region training grant	5,712	-	-	-	5,712
Covid Response	35,732	(11,132)	(36,067)	11,467	-
	<u>75,073</u>	<u>19,026</u>	<u>(65,158)</u>	<u>11,467</u>	<u>40,408</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

(Continued)

The Growing Guiding grant is to promote the recruitment of new members.

The Jack Petchey awards may be used for certain activities chosen by the nominee.

The Dennis Carter fund is to assist with obtaining gold DoE, Queens Guide etc.

The Dore Bursary fund is for Guiders training.

The Peggy Simmons fund is to assist with costs of girls going on an adventure in the UK or abroad.

The Peggy Suter fund is for the needs of brownies, guides or rangers.

The New Programme grant is a grant by Anglia Region used for costs in relation to Learning & Development.

The Region training grant is to provide additional funds in order to train additional members.

The COVID response grant was received to support the charity through the pandemic.

The Region Sustainability Grant Fund is to assist in increasing membership.

17 Unrestricted funds - designated

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

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
International	-	-	(1,230)	1,230	-
Presidents	314	17	-	-	331
Empowerment grant	4,695	-	(600)	-	4,095
Programme & Adventure	2,902	1,299	(780)	-	3,421
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	18,694	660	(786)	-	18,568
Jamboree	6,500	-	(37,167)	30,667	-
The Guide Association					
Girlguidings Grant	500	-	-	-	500
	<u>40,105</u>	<u>1,976</u>	<u>(40,563)</u>	<u>31,897</u>	<u>33,415</u>
Previous year:					
	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
	25,890	15,417	(9,201)	7,999	40,105
	<u>25,890</u>	<u>15,417</u>	<u>(9,201)</u>	<u>7,999</u>	<u>40,105</u>

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Unrestricted funds - designated

(Continued)

The International Fund is to assist with attending international trips.

The Presidents fund is used at the presidents discretion.

The Empowerment Grant is to assist with any costs at the discretion of the finance committee.

The Programme and Adventure Fund is to assist with the running of activities.

The Building fund is to support the costs of the premises used by the county.

The Pines Guide site is for any costs related to running the camp site.

The Jamboree Fund represents amounts invested for future Essex Jamborees.

The Guides Association Girlguiding Grant Funds is for any costs relating to running activities.

18 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Investments	149,779	18,694	17,262	185,735
Current assets/(liabilities)	12,322	14,721	20,744	47,787
	<u>162,101</u>	<u>33,415</u>	<u>38,006</u>	<u>233,522</u>

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Investments	186,389	-	-	186,389
Current assets/(liabilities)	21,621	40,105	40,408	102,134
	<u>208,010</u>	<u>40,105</u>	<u>40,408</u>	<u>288,523</u>

19 Related party transactions

During the year the charity reimbursed expenses of £1,876 to a total of 4 trustees for the needs of the charity. (2022: £1,254 to 2 trustees).

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	5,496	5,496
	<u>5,496</u>	<u>5,496</u>

GIRLGUIDING ESSEX WEST

England & Wales - Charity number 1176365

Accounts

GIRLGUIDING ESSEX WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

GIRLGUIDING ESSEX WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Wiseman
B Garnham
V Murphy
C Dunnill-Gosling (Appointed 15 April 2021)
G Bray
S Copsey
C Birbeck
K Ridgeon
R Jeffery
LR Kennad
K Messenger (Appointed 1 September 2021)
J Wolff (Appointed 1 April 2021)

Charity number

1176365

Principal address

Suite T2 Bates Business Centre
Church Road
Harold Wood
Romford
Essex
RM3 0JF

Independent examiner

Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
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CM2 0RG

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GIRLGUIDING ESSEX WEST

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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) as updated for bulletin 1 and 2.

Objectives and activities

Girlguiding Essex West comprises ten Guiding Divisions. It is one of twelve Guiding Counties in the Girlguiding Anglia Region.

Girlguiding Anglia is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women.

More information can be found on the charity website at www.girlguidingesssexwest.org.uk

Statement of Purpose

Girlguiding Essex West through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding's Plan

Our plan

An equal world where girls can make a positive difference, be happy, safe and fulfil their potential. This is what our members and supporters told us Girlguiding would need to do to be our best for girls and young women in that world.

Our Commitment

We will empower more girls to find their voice and be their best through high-quality, girl-led programmes delivered by inspirational Leaders.

Our Vision

An equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Our Values

We are caring, challenging, empowering, fun, inclusive and inspiring.

Girlguiding Essex West, as part of Girlguiding Anglia Region, is responsible for enabling and encouraging the fulfilment of the above statements throughout the County and its ten Divisions.

Essex West stretches from the Thames in the south to the Cambridge border in the north and is home to about 7000 members aged 5+ and to the Trefoil Guild.

Youth Membership is open to any girl or young woman from their 5th birthday onwards. Adult membership is open to application from women, and men in certain roles, over 18 years of age regardless of faith, race, culture, nationality or any other circumstance.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Girlguiding is unique:

We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their passions and talents. All while having fun with a group of ready-made friends!

We're dedicated to girls leading the way - they choose activities, challenges and events that inspire them, and our volunteers support them to make it happen. Because girls shape and lead everything we do, we know that we're offering the best opportunities and experiences for girls today.

We're always updating and adapting our programme and resources so that they're relevant to girls today. For example, girls told us they wanted to talk about mental health, so we created Think Resilient - a resource delivered by our specially-trained Peer Educators to help build girls' resilience and wellbeing.

Guiding is also excellent value for money and we have a range of support available to enable all girls – regardless of ability or financial circumstance – to get involved with guiding.

Public Benefit

The trustees confirm that they have complied with the duty of Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's guidance on public benefit. The main activities of the charity are described in this report. These activities are undertaken to further our charitable purposes for the public benefit.

Investments are held in low risk charity approved funds. There are no ethical, social or mission related policies.

The charity awards grants to both individuals and groups. Each application is reviewed and assessed on a case by case basis and grants awarded based on the relevant criteria for each grant available.

Achievements and performance

Over the last year (April 2021 – March 2022) the impacts of the COVID-19 pandemic have decreased, therefore we have been able to offer closer to the desired range of activities for our young members and trainings for our adult volunteers.

Financial review

The results for the year ended 31 March 2022 are set out on pages 7-21.

Financially, we have seen a huge drop in membership which has reduced our annual income significantly, this has therefore meant we are having to rely on savings and reserves to offer our range of activities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been more than maintained throughout the year. Current free reserves stand at £208,010 which is over 18 months expenditure. The level of reserves currently appears high due to the ongoing COVID impact but will be reviewed going forward to ensure funds are being utilised appropriately for charitable purposes.

The charity generates the majority of its funding through subscriptions and from charitable activities. This funding is utilised to meet the charity's objectives.

As an organisation we offered grants to all who needed it to keep units open and membership numbers up.

Plans for future periods

For financial year 2023 it will be about offering the standard of activities and events we have previously offered and providing a blended offering that will enable us to improve our membership numbers.

GIRLGUIDING ESSEX WEST

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Girlguiding Essex West is governed by a charitable trust deed dated 24th March 2012.

On 19 December 2017, Girlguiding Essex West became a registered charity with the Charity Commission.

The trustees who served during the year were:

S Wiseman	
H Frankton	(Resigned 31 August 2021)
B Garnham	
V Murphy	
C Dunnill-Gosling	(Appointed 15 April 2021)
G Bray	
S Copsey	
C Birbeck	
K Ridgeon	
R Jeffery	
LR Kennad	
K Messenger	(Appointed 1 September 2021)
J Wolff	(Appointed 1 April 2021)

The trustees are appointed or reappointed by their lower divisions, they hold this post for three years with the option of extending for a further two years if all parties agree. This is in accordance with the trust deed.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

As part of this process the trustees have implemented a risk management strategy which comprises:

- Annual review of the risks which the charity face;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should any of these risks materialise.

The trustees report was approved by the Board of Trustees.

.....
R Jeffery
Trustee

Date:

GIRLGUIDING ESSEX WEST

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

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.

GIRLGUIDING ESSEX WEST

TRUSTEES DECLARATION ON UNAUDITED FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 MARCH 2022*

In relation to the financial statements set out on pages 8 to 21:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Rickard Luckin Limited, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 March 2022.

On behalf of the board

.....
R Jeffery
Trustee

.....

GIRLGUIDING ESSEX WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING ESSEX WEST

I report to the trustees on my examination of the financial statements of Girlguiding Essex West (the charity) for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

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 (the Act).

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

Independent examiner's statement

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 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 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 financial statements to be reached.

Caroline Peters FCA
Rickard Luckin Limited
1st Floor
County House
100 New London Road
Chelmsford
Essex
CM2 0RG

Dated:

GIRLGUIDING ESSEX WEST**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2022****Current financial year**

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and grants	3	37,569	12,440	18,812	68,821	134,980
Charitable activities	5	5,252	2,963	-	8,215	3,849
Investments	4	35	14	214	263	4,062
Total income		42,856	15,417	19,026	77,299	142,891
<u>Expenditure on:</u>						
<u>Raising funds</u>						
Charitable activities	6	46,784	9,201	65,158	121,143	74,800
Net gains/(losses) on investments	9	15,259	-	-	15,259	22,787
Net incoming/(outgoing) resources before transfers		11,331	6,216	(46,132)	(28,585)	90,878
Gross transfers between funds		(19,466)	7,999	11,467	-	-
Net movement in funds		(8,135)	14,215	(34,665)	(28,585)	90,878
Fund balances at 1 April 2021		216,145	25,890	75,073	317,108	226,230
Fund balances at 31 March 2022		208,010	40,105	40,408	288,523	317,108

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING ESSEX WEST**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and grants	3	58,040	10,133	66,807	134,980
Charitable activities	5	3,085	764	-	3,849
Investments	4	3,794	14	254	4,062
Total income		64,919	10,911	67,061	142,891
<u>Expenditure on:</u>					
<u>Raising funds</u>					
Charitable activities	6	38,263	3,392	33,145	74,800
Net gains/(losses) on investments	9	22,787	-	-	22,787
Net incoming/(outgoing) resources before transfers		49,443	7,519	33,916	90,878
Gross transfers between funds		(7,167)	7,167	-	-
Net movement in funds		42,276	14,686	33,916	90,878
Fund balances at 1 April 2020		173,869	11,204	41,157	226,230
Fund balances at 31 March 2021		216,145	25,890	75,073	317,108

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING ESSEX WEST**BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Investments	13		186,389		170,914
Current assets					
Stocks	11	6,641		7,251	
Debtors	12	10,841		38,356	
Cash at bank and in hand		92,018		107,595	
			109,500		153,202
Creditors: amounts falling due within one year	14	(7,366)		(7,008)	
Net current assets			102,134		146,194
Total assets less current liabilities			288,523		317,108
Income funds					
Restricted funds	15		40,408		75,073
<u>Unrestricted funds</u>					
Designated funds	17	40,105		25,890	
General unrestricted funds		208,010		216,145	
			248,115		242,035
			288,523		317,108

The accounts were approved by the Trustees on

.....

Trustee

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Girlguiding Essex West is an unincorporated charity governed by its constitution dated 24th March 2012.

On 19 December 2017 Girlguiding Essex West became a registered charity with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As the country has emerged from the COVID-19 pandemic, the charity have been able to increase the number of activities offered in the year. During the pandemic, reserves increased as funds were received but not able to be spent on activities. The funds have been spent this year instead to offer a full service to members. Going forward, we hope COVID-19 will no longer have an impact on the ability of the charity to provide activities.

At the time of approving the accounts, 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 accounts.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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.

1.4 Incoming resources

Grants received for the charity and club activities are shown on an accruals basis. Grants received for the following year are carried forward in either the restricted funds or unrestricted funds depending on the condition.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable.

1.5 Resources expended

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Resources expended including irrecoverable VAT are accounted on an accruals basis. The majority of costs are directly attributable to the specific activities. Expenditure on the projects is treated as direct charitable expenditure.

Support costs are the general costs related to running the charity. The costs have been allocated to the activities in accordance with time and money spent on each activity. The allocations are reviewed by the trustees on a regular basis.

Governance costs are the costs associated with the governance arrangements of the charity.

1.6 Stocks

Stocks 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 stocks 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.

1.7 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 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.

GIRLGUIDING ESSEX WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.10 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.11 Taxation

Girlguiding Essex West is an unincorporated charity and is not subject to corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****3 Donations and grants**

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	-	-	29,944	29,944	28,724
Grants	-	12,440	(11,132)	1,308	50,690
Subscriptions	37,569	-	-	37,569	55,566
	<u>37,569</u>	<u>12,440</u>	<u>18,812</u>	<u>68,821</u>	<u>134,980</u>
For the year ended 31 March 2021	<u>58,040</u>	<u>10,133</u>	<u>66,807</u>		<u>134,980</u>

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from unlisted investments	-	-	-	-	3,714	-	-	3,714
Interest receivable	35	14	214	263	80	14	254	348
	<u>35</u>	<u>14</u>	<u>214</u>	<u>263</u>	<u>3,794</u>	<u>14</u>	<u>254</u>	<u>4,062</u>

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****5 Charitable activities**

	Programme & Adventure £	Marketing & Communication £	Business & Finance £	Total 2022 £	Total 2021 £
Income within charitable activities	-	2,273	2,963	5,236	3,849
Other income	2,979	-	-	2,979	-
	<u>2,979</u>	<u>2,273</u>	<u>2,963</u>	<u>8,215</u>	<u>3,849</u>
Analysis by fund					
Unrestricted funds - general	2,979	2,273	-	5,252	
Unrestricted funds - designated	-	-	2,963	2,963	
	<u>2,979</u>	<u>2,273</u>	<u>2,963</u>	<u>8,215</u>	
For the year ended 31 March 2021					
Unrestricted funds - general	1,657	1,393	35		3,085
Unrestricted funds - designated	-	-	764		764
	<u>1,657</u>	<u>1,393</u>	<u>799</u>		<u>3,849</u>

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

6 Charitable activities	Programme & Adventure 2022		Business & Finance 2022		Total Programme & Membership Support 2021		Business & Finance 2021		Total 2021	
	£	£	£	£	£	£	£	£	£	£
Staff costs	-	9,860	9,860	4,825	-	7,253	12,078			
Other costs	10,485	69,962	80,447	3,075	1,050	30,812	34,937			
	10,485	79,822	90,307	7,900	1,050	38,065	47,015			
Share of support costs (see note 10)	26,444	-	26,444	23,644	-	-	23,644			
Share of governance costs (see note 10)	-	4,392	4,392	-	-	4,141	4,141			
	36,929	84,214	121,143	31,544	1,050	42,206	74,800			
Analysis by fund										
Unrestricted funds - general	27,728	19,056	46,784	23,327	1,050	13,886	38,263			
Unrestricted funds - designated	9,201	-	9,201	3,392	-	-	3,392			
Restricted funds	-	65,158	65,158	4,825	-	28,320	33,145			
	36,929	84,214	121,143	31,544	1,050	42,206	74,800			

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**7 Employees**

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	1	1
	<u>1</u>	<u>1</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	9,860	7,253
	<u>9,860</u>	<u>7,253</u>

There were no employees whose annual remuneration was more than £60,000.

8 Volunteers

The charity utilises the support of volunteers to assist with running its charitable activities.

9 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	general	general
	2022	2021
	£	£
Revaluation of investments	15,259	22,787
	<u>15,259</u>	<u>22,787</u>

10 Support costs

	Support	Governance	2022	2021	Basis of allocation
	costs	costs	£	£	
	£	£			
Office costs	26,444	-	26,444	23,644	Income stream
Governance costs	-	4,392	4,392	4,141	Governance
	<u>26,444</u>	<u>4,392</u>	<u>30,836</u>	<u>27,785</u>	
	<u>26,444</u>	<u>4,392</u>	<u>30,836</u>	<u>27,785</u>	
Analysed between					
Charitable activities	26,444	4,392	30,836	27,785	
	<u>26,444</u>	<u>4,392</u>	<u>30,836</u>	<u>27,785</u>	

Governance costs includes payments to the independent examiners of £4,392 inclusive of VAT (2021: £4,141 inclusive of VAT).

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022**

11	Stocks		
		2022	2021
		£	£
	Finished goods and goods for resale	6,641	7,251
		<u> </u>	<u> </u>
12	Debtors		
		2022	2021
	Amounts falling due within one year:	£	£
	Trade debtors	324	30,000
	Other debtors	7,336	7,038
	Prepayments and accrued income	3,181	1,318
		<u> </u>	<u> </u>
		<u>10,841</u>	<u>38,356</u>

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**13 Fixed asset investments**

	Unlisted investments £
Cost or valuation	
At 1 April 2021	170,914
Valuation changes	15,475
	<hr/>
At 31 March 2022	186,389
	<hr/>
Carrying amount	
At 31 March 2022	186,389
	<hr/> <hr/>
At 31 March 2021	170,914
	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,726	1,635
Accruals and deferred income	5,640	5,373
	<hr/>	<hr/>
	7,366	7,008
	<hr/> <hr/>	<hr/> <hr/>

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2020	Funds Received	Funds applied	Balance at 1 April 2021	Funds Received	Funds applied	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Growing Guiding grant	3,769	-	-	3,769	-	-	-	3,769
Jack Petchey awards	20,708	26,250	(28,320)	18,638	29,959	(29,093)	-	19,504
Dennis Carter	1,416	58	-	1,474	59	-	-	1,533
Dore Bursary	18	10	-	28	10	-	-	38
Peggy Simmons	1,520	62	-	1,582	63	-	-	1,645
Peggy Suter	1,656	68	-	1,724	69	-	-	1,793
New programme grant	6,414	-	-	6,414	-	-	-	6,414
Region training grant	5,656	56	-	5,712	-	-	-	5,712
Covid Response	-	40,557	(4,825)	35,732	(11,132)	(36,067)	11,467	-
	<u>41,157</u>	<u>67,061</u>	<u>(33,145)</u>	<u>75,073</u>	<u>19,028</u>	<u>(65,160)</u>	<u>11,467</u>	<u>40,408</u>

The Growing Guiding grant is to promote the recruitment of new members.

The Jack Petchey awards may be used for certain activities chosen by the nominee.

The Dennis Carter fund is to assist with obtaining gold DoE, Queens Guide etc.

The Dore Bursary fund is for Guiders training.

The Peggy Simmons fund is to assist with costs of girls going on an adventure in the UK or abroad.

The Peggy Suter fund is for the needs of brownies, guides or rangers.

The New Programme grant is a grant by Anglia Region used for costs in relation to Learning & Development.

The Region training grant is to provide additional funds in order to train additional members.

The COVID response grant was received to support the charity through the pandemic.

16 Related party transactions

During the year the charity reimbursed expenses of £1,254 to a total of 2 trustees for the needs of the charity. (2021: £809 to 2 trustees).

GIRLGUIDING ESSEX WEST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****17 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Funds Received	Funds applied	Transfers	
	£	£	£	£	£
International	(4,599)	2,963	(2,913)	4,549	-
Presidents	300	14	-	-	314
Empowerment grant	4,695	-	-	-	4,695
Programme and Adventure	2,902	-	-	-	2,902
Buildings	6,500	-	-	-	6,500
The Pines Guide Site	9,592	11,940	(2,838)	-	18,694
Jamboree	6,500	-	-	-	6,500
Essex West Property Fund	-	-	(3,450)	3,450	-
The Guide Association Girlguidings Grant	-	500	-	-	500
	<u>25,890</u>	<u>15,417</u>	<u>(9,201)</u>	<u>7,999</u>	<u>40,105</u>

The International Fund is to assist with attending international trips.

The Presidents Fund is used at the presidents discretion.

The Empowerment Grant is to assist with any costs at the discretion of the finance committee.

The Programme and Adventure Fund is to assist with the running of activities.

The Building Fund is to support the costs of the premises used by the county.

The Pines Guide site is for any costs related to running the camp site.

The Jamboree fund represents amounts invested for future Essex Jamborees.

The Essex West Property Fund is for any property related amounts.

The Guides Association Girlguidings Grant is for any costs relating to running activities.

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	<u>5,496</u>	<u>5,496</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds	Unrestricted		Designated		Restricted		Total	
	2022	£	2022	£	2022	£	2021	£
Fund balances at 31 March 2022 are represented by:								
Investments	186,389		-		-		170,914	170,914
Current assets/(liabilities)	102,134		-		-		45,231	146,194
	288,523		-		-		216,145	317,108
							25,890	
							75,073	
							-	
							75,073	
							25,890	
							170,914	
							45,231	
							216,145	
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							45,231	
							216,145	
							25,890	
							75,073	
							-	
							75,073	
							25,890	
							170,914	
							45,231	

GIRLGUIDING ESSEX WEST

England & Wales - Charity number 1176365

Accounts

Girlguiding Essex West

Balance Sheet

As of March 31, 2021

	TOTAL			
	AS OF MAR 31, 2021	AS OF MAR 31, 2020 (PY)	CHANGE	% CHANGE
Fixed Asset				
Non-Current Assets				
INVES02 COIF Charities Investment Fund	133,056.02	110,269.40	22,786.62	20.6645%
Total Non-Current Assets	£133,056.02	£110,269.40	£22,786.62	20.6645%
Total Fixed Asset	£133,056.02	£110,269.40	£22,786.62	20.6645%

Girlguiding Essex West

Balance Sheet

As of March 31, 2021

	TOTAL			
	AS OF MAR 31, 2021	AS OF MAR 31, 2020 (PY)	CHANGE	% CHANGE
Cash at bank and in hand				
BANK01 Barclays Bank Current	24,442.54	13,763.77	10,678.77	77.58608%
BANK02 Barclays Bank Premium	65,796.16	59,737.85	6,058.31	10.14149%
BANK03 Barclays International Account	7,638.90	7,594.78	44.12	0.58093%
BANK05 The Pines Guide Site	9,592.30	1,821.74	7,770.56	426.54605%
CASH01 Cash on hand	41.62	41.62	0.00	0.00%
INVES01 COIF Deposit Account	37,857.52	33,931.40	3,926.12	11.57076%
PayPal Bank	95.86		95.86	
Total Cash at bank and in hand	£145,464.90	£116,891.16	£28,573.74	24.44474%
Debtors				
Debtors	3.00	118.52	-115.52	-97.46878%
Total Debtors	£3.00	£118.52	£ -115.52	-97.46878%
Current Assets				
Amounts paid in advance	0.00	0.00	0.00	
Badge Stock	6,796.45	5,163.45	1,633.00	31.62614%
LOAN04 Outstanding Subscriptions	534.80	1,704.00	-1,169.20	-68.61502%
Office Rent	623.33	623.33	0.00	0.00%
Postage Stock	454.76	391.00	63.76	16.30691%
Undeposited Funds	0.00		0.00	
Total Current Assets	£8,409.34	£7,881.78	£527.56	6.69341%
NET CURRENT ASSETS	£153,877.24	£124,891.46	£28,985.78	23.20878%
Creditors: amounts falling due within one year				
Trade Creditors				
Creditors	1,218.68	274.55	944.13	343.88272%
Total Trade Creditors	£1,218.68	£274.55	£944.13	343.88272%
Current Liabilities				
Sundry creditors	0.00	0.00	0.00	
Total Current Liabilities	£0.00	£0.00	£0.00	0.00%
Total Creditors: amounts falling due within one year	£1,218.68	£274.55	£944.13	343.88272%
NET CURRENT ASSETS (LIABILITIES)	£152,658.56	£124,616.91	£28,041.65	22.50228%
TOTAL ASSETS LESS CURRENT LIABILITIES	£285,714.58	£234,886.31	£50,828.27	21.63952%
TOTAL NET ASSETS (LIABILITIES)	£285,714.58	£234,886.31	£50,828.27	21.63952%
Capital and Reserves				
FUNDCAP Capital (Endowment) Funds				
FUND12 Dennis Carter Fund	1,540.32	1,482.22	58.10	3.9198%
FUND14 Dore Bursary Fund	38.25	28.04	10.21	36.41227%
FUND16 Peggy Simmons Fund	1,654.11	1,591.68	62.43	3.92227%
FUND18 Peggy Suter Fund	1,802.80	1,734.88	67.92	3.91497%
Total FUNDCAP Capital (Endowment) Funds	5,035.48	4,836.82	198.66	4.10724%

Girlguiding Essex West

Balance Sheet

As of March 31, 2021

	TOTAL			
	AS OF MAR 31, 2021	AS OF MAR 31, 2020 (PY)	CHANGE	% CHANGE
FUNDES Designated Funds				
FUND01 EW Empowerment Grant Fund	2,779.50	2,779.50	0.00	0.00%
FUND02 Region Growing Guiding Fund	3,763.90	3,763.90	0.00	0.00%
FUND04 Region Membership Systems Grant Fund	189.60	189.60	0.00	0.00%
FUND06 Essex West Property Fund	4,000.00	4,000.00	0.00	0.00%
FUND07 Presidents Fund	328.34	314.60	13.74	4.36745%
FUND08 Jack Petchey Grants	18,924.17	16,866.67	2,057.50	12.19861%
FUND09 Programme and Adventure Grant Fund	2,922.25	4,042.10	-1,119.85	-27.70466%
FUND22 Financial Support Fund - Covid Response	35,731.50		35,731.50	
FUND30 New Programme Grant	6,413.86	6,413.86	0.00	0.00%
FUND34 International Grant Fund	1,253.08		1,253.08	
FUND35 Region Training Grant	5,711.76	5,656.00	55.76	0.98586%
Total FUNDES Designated Funds	82,017.96	44,026.23	37,991.73	86.2934%
Opening Balance Equity	150,261.66	150,261.66	0.00	0.00%
Retained Earnings	33,969.86	52,482.00	-18,512.14	-35.27331%
The Pines Guides Site Adjustments	9,562.30	1,791.74	7,770.56	433.68792%
Profit for the year	4,867.32	-18,512.14	23,379.46	126.29258%
Total Capital and Reserves	£285,714.58	£234,886.31	£50,828.27	21.63952%