

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

CONTENTS

	Page
Trustees report	1 - 3
Statement of trustees responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 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 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 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

	Notes	2023 £	£	2022 £	£
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	
		54,491		109,500	
Creditors: amounts falling due within one year	15	6,704		7,366	
Net current assets			47,787		102,134
Total assets less current liabilities			233,522		288,523
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	
		233,522		288,523	

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			Restricted funds			Total		
		2023	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022
		£	£	£	£	£	£	£	£	£	£	£	£
	Donations and gifts	46	-	-	-	-	-	-	-	-	29,944	29,944	29,944
	Grants	-	1,299	1,299	3,334	4,633	12,440	12,440	12,440	(11,132)	1,308	1,308	1,308
	Subscriptions	42,311	-	-	-	42,311	37,569	37,569	-	-	37,569	37,569	37,569
		42,357	1,299	1,299	38,948	82,604	12,440	37,569	12,440	18,812	68,821	68,821	68,821

GIRLGUIDING ESSEX WEST

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

4 Income from investments	Unrestricted funds			Unrestricted funds			Restricted funds			Total		
	general	designated	2023	general	designated	2023	general	designated	2023	general	designated	2023
	£	£	£	£	£	£	£	£	£	£	£	£
Interest and dividends from fixed asset investments	-	17	17	-	-	-	-	-	-	-	-	-
Interest receivable	4,727	-	4,727	244	-	244	35	14	214	35	14	263
	4,727	17	4,988	244	17	4,988	35	14	214	35	14	263

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
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	16,224	9,860
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
	34,756	6,036	40,792	30,836	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Analysed between Charitable activities	34,756	6,036	40,792	30,836	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	

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	185,735
Carrying amount	
At 31 March 2023	185,735
At 31 March 2022	186,389

13 Stocks

	2023 £	2022 £
Finished goods and goods for resale	7,576	6,641

14 Debtors

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

15 Creditors: amounts falling due within one year

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

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 £
	<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>