

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
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Chelmsford
Essex
CM2 0RG

GIRLGUIDING ESSEX WEST

CONTENTS

	Page
Trustees report	1 - 5
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 WAGGS 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		56,475	23,156	33,321	112,952	56,186	1,976	39,192	97,354
Charitable activities	6	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

	Notes	2024 £	£	2023 £	£
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	
		59,433		54,491	
Creditors: amounts falling due within one year	15	(11,664)		(6,704)	
Net current assets			47,769		47,787
Total assets less current liabilities			252,480		233,522
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
			252,480		233,522

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			Unrestricted funds			Restricted funds			Total
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£
Donations and gifts	-	-	-	-	-	-	-	-	-	46
Grants	-	-	-	-	-	-	-	-	-	40,247
Subscriptions	52,107	-	-	-	-	-	-	-	-	42,311
	52,107	-	-	-	-	-	-	-	-	82,604
	52,107	-	-	-	-	-	-	-	-	82,604

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			Unrestricted funds			Restricted funds			Total		
		general	designated	2024	general	designated	2024	general	designated	2024	2024	2023	2023
		£	£	£	£	£	£	£	£	£	£	£	£
	Other income	-	-	-	-	-	-	-	17	-	-	17	-
	Interest receivable	380	-	-	4,727	-	380	4,727	-	244	4,971	4,971	244
		380	-	-	4,727	-	380	4,727	17	244	4,988	4,988	244

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

Employment costs

	2024 £	2023 £
Wages and salaries	14,983	16,224

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)

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
At 31 March 2024	204,711
Carrying amount	
At 31 March 2024	204,711
At 31 March 2023	185,735

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> </u>	<u> </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> </u>	<u> </u>
		11,900	10,123
		<u> </u>	<u> </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> </u>	<u> </u>
		11,664	6,704
		<u> </u>	<u> </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>