

# LINCOLNSHIRE NORTH GUIDE ASSOCIATION

England & Wales · Charity number 513165

## Details

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Other names	LINCOLNSHIRE NORTH AND HUMBERSIDE SOUTH COUNTY OF THE GIRL GUIDES ASSOCIATION, LINCOLNSHIRE NORTH GIRL GUIDES ASSOCIATION, GIRLGUIDING LINCOLNSHIRE NORTH
Status	Registered
Legal form	Other
Registered	1982-10-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
Phone	07791904142
Email	<a href="mailto:lizzie.gglncmt@btinternet.com">lizzie.gglncmt@btinternet.com</a>

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

**Activities:** Lincolnshire North is a branch of Girlguiding UK, which with its branches forms United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding UK's public benefit activities during the previous year can be found in its latest Annual Report. A full report of the local activities can be found in the County Annual Report.

## Classification

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- **How:** Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** NORTH LINCOLNSHIRE AND EAST RIDING OF YORKSHIRE
- Lincolnshire
- North East Lincolnshire
- North Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£105,042	£91,446	-	-
2024-07-31	£54,008	£65,698	-	-
2023-07-31	£346,489	£377,496	-	-
2022-07-31	£65,277	£86,250	-	-
2021-07-31	£70,074	£36,808	-	-
2020-07-31	£79,111	£59,363	-	-

## Trustees

Name	Role	Appointed
Diane Rees		2026-03-16
Dianne Stringer		2022-09-30
Dr Jessica Bradley		2026-03-21
Janice Carter		2026-03-21
Katherine Broadburn		2019-10-01
Louise Price		2026-03-17
PAULA PICKFORD		
Tricia Neale		2022-09-30

**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**Lincolnshire North Guide Association**  
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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund.....18 to 19

**Lincolnshire North Guide Association  
Reference and Administrative Details**

<b>Charity name</b>	Lincolnshire North Guide Association
<b>Charity registration number</b>	513165
<b>Principal Office</b>	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
<b>Trustees</b>	Elizabeth Taylor (Resigned 21 <sup>st</sup> March 2026)  Paula Pickford  Genevieve Smith (Resigned 21 <sup>st</sup> March 2026)  Katherine Broadburn  Caroline Nordon (Resigned 21 <sup>st</sup> March 2026)  Sarah Stead (Resigned 21 <sup>st</sup> March 2026)  Emma Saxby  Tricia Neale  Dianne Stringer (Resigned 21 <sup>st</sup> March 2026)  Janice Carter (Appointed 21 <sup>st</sup> March 2026)  Dr Jessica Bradley (Appointed 21 <sup>st</sup> March 2026)  Louise Price (Appointed 21 <sup>st</sup> March 2026)  Diane Rees (Appointed 21 <sup>st</sup> March 2026)
<b>Treasurer</b>	Elizabeth Taylor
<b>Independent Examiner</b>	Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

## **Lincolnshire North Guide Association**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the period ended 31<sup>st</sup> July 2025.

#### **Objectives and activities**

##### **Objectives and aims**

The trust deed defines the charity's objective as being:

“The instruction of girls at all classes in the principle of discipline, loyalty and good citizenship”

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

##### **Public Benefit**

In planning our activities for the year, we kept in mind the Charities Commission's guide on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

##### **Achievements and performance**

In the year to 31 July 2025 the County was delighted to hold its first County Day in some years. Girls from all sections were invited to attend a day of activities and fun at Market Rasen Racecourse. The day was organised by a small team of volunteers and saw circa. 600 girls attend from across the County. It was a super day and great to see girls of all ages having amazing experiences. The County House and County Campsite continue to face some challenges in bookings due to a reduction in volunteers willing, and qualified, to take girls away. These overnight experiences give so much to the girls so the County will be looking to address how it can get more volunteers qualified to take girls away. In the year the County House has also faced some large expenses to ensure the facility remains legally compliant for overnight stays. Girl numbers have seen steady growth with lots on the waiting list; the challenge is finding the units for these girls to attend which is something being experienced across the UK. The County is looking forward to Poacher 2026, the International Jamboree it jointly organises, which is taking place in the coming months.

##### **Financial review**

During the year, the charity raised £105,042 to carry out the objectives mentioned earlier and through the provision of Poacher International Camp. £92,592 of the generated funds were used in the current year for normal charity activities and to ensure the 2026 Poacher International Camp demands were met. This resulted in a net surplus of £12,450. As a result, the reserves now stand at £233,206. £231,064 relates to unrestricted general funds and £2,142 relates to restricted funds. Whilst the County has had a reasonable year it is clear the cost of running the County House is a burden. The Trustees have committed to complete a detailed review of all its finances with a view to ensuring the stability of the County for the future.

##### **Policy on reserves**

The Finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets (“the free reserves”) in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values; and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of general expected budget. The reserves currently held in general funds are £231,604 which meets the objective.

## **Lincolnshire North Guide Association Trustees' Report**

### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Structure, governance and management**

#### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1992.

#### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Elizabeth Taylor (Resigned 21<sup>st</sup> March 2026)  
Paula Pickford  
Caroline Nordon (Resigned 21<sup>st</sup> March 2026)  
Sarah Stead (Resigned 21<sup>st</sup> March 2026)  
Genevieve Smith (Resigned 21<sup>st</sup> March 2026)  
Katherine Broadburn  
Emma Saxby  
Tricia Neale  
Dianne Stringer (Resigned 21<sup>st</sup> March 2026)  
Janice Carter (Appointed 21<sup>st</sup> March 2026)  
Dr Jessica Bradley (Appointed 21<sup>st</sup> March 2026)  
Louise Price (Appointed 21<sup>st</sup> March 2026)  
Diane Rees (Appointed 21<sup>st</sup> March 2026)

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association**  
**Trustees' Report (continued)**

Approved by the Trustees on 6<sup>th</sup> May 2026 and signed on their behalf by:



.....  
Mrs Elizabeth Taylor  
Treasurer

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of**

### **Lincolnshire North Guide Association**

#### **Independent examiner's report to the Trustees of Lincolnshire North Guide Association**

I report to the trustees on my examination of the accounts of Lincolnshire North Guide Association (the Trust) for the year ended 31<sup>st</sup> July 2025 which are set out on pages 7 to 19.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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 material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

*R Welsh*  
.....

Richard M Welsh (FCA)

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

Date: 15<sup>th</sup> May 2026

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources</b>					
Income resources from generated funds					
Grant income	3	-	-	-	2,500
Activities for generating funds	4	20,487	-	20,487	20,900
Investment income	5	1,006	-	1,006	459
Incoming resources from charitable activities	6	76,458	-	76,458	21,582
Membership subscriptions	7	7,091	-	7,091	8,567
<b>Total incoming resources</b>		<u>105,042</u>	<u>-</u>	<u>105,042</u>	<u>54,008</u>
<b>Resources expended</b>					
Costs of generating funds					
Raising funds		19,664	-	19,664	21,510
Charitable activities		71,782	1,146	72,928	44,188
<b>Total resources expended</b>	8	<u>91,446</u>	<u>1,146</u>	<u>92,592</u>	<u>65,698</u>
Net incoming/(outgoing) resources before transfers		13,596	(1,146)	12,450	(11,690)
<b>Transfers</b>					
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		13,596	(1,146)	12,450	(11,690)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>217,468</u>	<u>3,288</u>	<u>220,756</u>	<u>232,446</u>
Total funds carried forward		<u>231,064</u>	<u>2,142</u>	<u>233,206</u>	<u>220,756</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2025**

		2025		2024	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		24,122		27,840
Investments	14		25		25
			24,147		27,865
<b>Current assets</b>					
Stock and work in progress		10,439		9,017	
Debtors	15	1,552		2,111	
Cash at bank and in hand		201,832		183,835	
		213,823		194,963	
<b>Creditors: Amounts falling due within one year</b>	16	(4,764)		(2,072)	
<b>Net current assets</b>			209,059		192,891
<b>Net assets</b>			233,206		220,756
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			2,142		3,288
<b>Unrestricted funds</b>					
Unrestricted income funds			231,064		217,468
<b>Total charity funds</b>			233,206		220,756

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 6<sup>th</sup> May 2026 and signed on its behalf by:



Mrs Elizabeth Taylor  
Treasurer

The notes on pages 9 to 17 form an integral part of these financial statements.

## **Lincolnshire North Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 July 2025**

#### **2. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Designated funds are unrestricted funds set aside at the discretion of the trustees for a specific purpose.

Further details of each fund are disclosed in note 20.

##### **Incoming resources**

Grants provide core funding or are a general nature are recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient liability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

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**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

**Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

**Investments**

Fixed assets investments are included at market value at the balance sheet date.

Realised gains and losses on investment are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in markets values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**3. Grant Income**

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
NCC Adventure Grant	-	-	-	2,500

**4. Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Trading income	20,487	-	20,487	20,990

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2025

..... continued

#### 5. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank interest received	1,006	-	1,006	459

#### 6. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
County House income	9,399	-	9,399	9,746
Camp fees and other income	2,258	-	2,258	6,130
Special events income	16,146	-	16,146	5,337
Poacher International Camp	48,655	-	48,655	369
	76,458	-	76,458	21,582

#### 7. Membership subscriptions

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Retained by County	7,091	-	7,091	8,567
	7,091	-	7,091	8,567

#### 8. Total resources expended

	Trading £	Direct charitable expenditure £	Total Year Ended 31 July 2025 £	Total Year Ended 31 July 2024 £
<b>Direct costs</b>				
Trading Expenditure	19,664	-	19,664	21,510
County House expenditure	-	18,410	18,410	15,025
Campsite running expenses	-	600	600	1,961
Campsite maintenance	-	2,457	2,457	2,236
Poacher International Camp	-	18,133	18,133	6,413
Special events expenditure	-	19,818	19,818	5,787
Staff training	-	579	579	650
Insurance	-	2,711	2,711	2,943
Administration	-	2,572	2,572	887
International grants	-	1,644	1,644	-
Accountancy fees	-	1,140	1,140	2,100
Grants	-	1,146	1,146	1,834
Depreciation	-	3,718	3,718	4,352
	19,664	72,928	92,592	65,698

The Special Events held in the year included a County Day for all sections at Market Rasen Racecourse. This was attended by circa. 600 girls of all ages.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... continued

**9. Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**10. Independent Examination**

The total fee paid to the independent examiner was £1,140 (2024 - £2,100) which was for the independent examination.

**11. Trading Income and Expenditure**

	<b>Year Ended 31 July 2025</b>	<b>Year Ended 31 July 2024</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Trading Depot	13,684	13,090
Badges	6,803	7,810
	<u>20,487</u>	<u>20,900</u>
<u>Expenditure</u>		
Trading Depot	13,094	13,694
Badges	6,570	7,816
	<u>19,664</u>	<u>21,510</u>
<u>Surplus / (Deficit)</u>		
Trading Depot	590	(604)
Badges	233	(6)
	<u>823</u>	<u>(610)</u>

**12. Net incoming resources**

Net incoming resources is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	<u>3,718</u>	<u>4,352</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... *continued*

**13. Tangible fixed assets**

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2024	52,963
Additions	-
Disposals	-
As at 31 July 2025	52,963
<b>Depreciation</b>	
As at 1 August 2024	25,123
Charge for the year	3,718
As at 31 July 2025	28,841
<b>Net book value</b>	
As at 31 July 2025	24,122
As at 31 July 2024	27,840

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... continued

**14. Investments held as fixed assets**

	<b>Investments in groups and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2024	25
Disposals	-
As at 31 July 2025	25
 <b>Net book value</b>	
As at 31 July 2025	25
As at 31 July 2024	25

All investments were held in the UK.

The charity holds more than 20% share capital of the following company:

<b>Associated holdings</b>	<b>County of incorporation</b>	<b>Principal activity</b>	<b>Class</b>	<b>%</b>
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**15. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	604	405
Prepayments and accrued income	948	1,706
	1,552	2,111

**16. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors and accruals	4,764	2,072

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... *continued*

**17. Operating lease commitments**

As at 31 July 2025 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	6,000	12,000
	12,000	18,000

**18. Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

Poacher Trading Limited  
(Charity is a shareholder)

During the year the charity received a donation of £nil (2024 - £nil) from Poacher Trading Limited.  
At the balance sheet date, the amount due to Poacher Trading Limited was £nil (2024 - £nil).

Lincolnshire North Guide Association undertakes a joint venture with Lincolnshire Scouts and Lincolnshire South Guide Association. This includes the provision of an International camp that occurs every four years. Over the period from the previous International camp funds have been building to ensure the camp can be fully provided for in 2026. The conclusion of this camp has released £48,654 in charitable income during the year and charitable expenditure of £18,133. At the year end Lincolnshire North Guide Association is entitled to £71,630 of the balance held (2024: £41,109). Any surplus balances will be held until the next camp occurs.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... continued

**19. Analysis of funds**

	At 1 August 2024	Incoming Resources	Resources Expended	Transfers	At 31 July 2025
	£	£	£	£	£
<b>Designated Funds</b>					
Designated funds	141,450	80,919	(61,252)	8,000	169,117
<b>General Funds</b>					
Unrestricted income fund	76,018	24,123	(30,194)	(8,000)	61,947
<b>Restricted Funds</b>					
Sally Hessey fund	526	-	-	-	526
Census Grants	320	-	-	-	320
Isle of Axholme Division	1,146	-	(1,146)	-	-
NEE Adventure Grant	1,296	-	-	-	1,296
	<u>220,756</u>	<u>105,042</u>	<u>(92,592)</u>	<u>-</u>	<u>233,206</u>

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

	At 1 August 2024	Incoming Resources	Resources Expended	Transfers	At 31 July 2025
	£	£	£	£	£
<b>Designated Funds</b>					
The County Shop Fund	28,474	13,684	(13,228)	-	28,930
The County Depot Fund	6,476	6,804	(6,504)	-	6,776
The County House Fund	8,843	9,461	(18,454)	8,000	7,850
The Oaks Campsite Fund	9,548	2,316	(4,933)	-	6,931
The Poacher Camp Fund	66,109	48,654	(18,133)	-	96,630
County Hardship Funds	2,000	-	-	-	2,000
St Lukes - Lease renewal	20,000	-	-	-	20,000
	<u>141,450</u>	<u>80,919</u>	<u>(61,252)</u>	<u>8,000</u>	<u>169,117</u>

	At 1 August 2023 <i>(as restated)</i>	Incoming Resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
<b>Designated Funds</b>					
Designated funds	101,054	36,131	(48,735)	53,000	141,450
<b>General Funds</b>					
Unrestricted income fund	129,916	14,231	(15,129)	(53,000)	76,018
<b>Restricted Funds</b>					
Sally Hessey fund	526	-	-	-	526
Census Grants	950	-	(630)	-	320
Isle of Axholme Division	-	1,146	-	-	1,146
NEE Adventure Grant	-	2,500	(1,204)	-	1,296
	<u>232,446</u>	<u>54,008</u>	<u>(65,698)</u>	<u>-</u>	<u>220,756</u>

**Lincolnshire North Guides Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2025**

..... continued

**20. Net assets by fund**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Tangible assets	24,122	-	24,122	27,840
Investments	25	-	25	25
Current Assets	211,681	2,142	213,823	194,963
Creditors :Amounts falling due Within one year	(4,764)	-	(4,764)	(2,072)
Net assets	<u>231,064</u>	<u>2,142</u>	<u>233,206</u>	<u>220,756</u>

Comparative amounts for 2024 comprise tangible assets unrestricted of £27,840. Investments unrestricted of £25, current assets unrestricted of £191,675 and restricted of £3,288 (total £194,963). Creditors falling due within one year unrestricted of £2,072.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2025**

..... continued

	<b>Designated Funds 2025 £</b>	<b>Designated Funds 2024 £</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Activities for generating funds	20,487	20,900
Investment income	120	150
Incoming resources from charitable activities	<u>60,312</u>	<u>15,081</u>
Total incoming resources	<u>80,919</u>	<u>36,131</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	19,664	21,510
Charitable activities	<u>41,588</u>	<u>27,225</u>
Total resources expended	<u>61,252</u>	<u>48,735</u>
Net incoming/(outgoing) resources before transfers	19,667	(12,604)
<b>Transfers</b>		
Gross transfers between funds	8,000	53,000
Net movements in funds	<u>27,667</u>	<u>40,396</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>141,450</u>	<u>101,054</u>
Total funds carried forward	<u><u>169,117</u></u>	<u><u>141,450</u></u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2025**

..... continued

	Unrestricted income fund 2025 £	Unrestricted income fund 2024 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Investment income	886	309
Incoming resources from charitable activities	16,146	5,355
Membership subscriptions	7,091	8,567
Total incoming resources	<u>24,123</u>	<u>14,231</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	-
Charitable activities	30,194	15,129
Total resources expended	<u>30,194</u>	<u>15,129</u>
Net (outgoing) resources before transfers	(6,071)	(898)
<b>Transfers</b>		
Gross transfers between funds	(8,000)	(53,000)
Net Movement in funds	<u>(14,071)</u>	<u>(53,898)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>76,018</u>	<u>129,916</u>
Total funds carried forward	<u><u>61,947</u></u>	<u><u>76,018</u></u>

This page does not form part of the statutory financial statements.

**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**Lincolnshire North Guide Association**

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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund.....20 to 21

**Lincolnshire North Guide Association  
Reference and Administrative Details**

<b>Charity name</b>	Lincolnshire North Guide Association
<b>Charity registration number</b>	513165
<b>Principal Office</b>	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
<b>Trustees</b>	Elizabeth Taylor  Paula Pickford  Genevieve Smith  Katherine Broadburn  Caroline Nordon  Sarah Stead  Emma Saxby  Tricia Neale  Dianne Stringer
<b>Treasurer</b>	Elizabeth Taylor
<b>Independent Examiner</b>	Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

## **Lincolnshire North Guide Association**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the period ended 31<sup>st</sup> July 2024.

#### **Objectives and activities**

##### **Objectives and aims**

The trust deed defines the charity's objective as being:

"The instruction of girls at all classes in the principle of discipline, loyalty and good citizenship"

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

##### **Public Benefit**

In planning our activities for the year, we kept in mind the Charities Commission's guide on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

##### **Achievements and performance**

The year to 31 July 2024 has been a positive year for the County. Units continue to recover from the impact of pandemic with recovery of girl numbers. There are still real struggles with sourcing willing volunteers however and that challenge doesn't show any sign of improvement. Our County House and County Campsite have seen increased bookings which is a huge step forward and we hope to build on this momentum. During the year Guides from across the County enjoyed a day at the Water Park supported by a North East England grant towards adventurous activities. The Rangers enjoyed a trip to the High Ropes and a small group of leaders enjoyed a canal boat weekend - a chance to spend time together and consider completing their canal boat licence. The year has also seen the creation of a planning committee for a County All Section event taking place in June 2025 which will see over 900 girls from the County enjoy a day together. The County remains in a positive place financially and we hope that continues for many years.

##### **Financial review**

During the year, the charity raised £54,008 to carry out the objectives mentioned earlier and through the provision of Poacher International Camp. £65,698 of the generated funds were used in the current year for normal charity activities and to ensure the 2026 Poacher International Camp demands were met. This resulted in a net deficit of £11,690. As a result, the reserves now stand at £220,756. £217,468 relates to unrestricted general funds and £3,288 relates to restricted funds.

##### **Policy on reserves**

The Finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets ("the free reserves") in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values: and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of general expected budget. The reserves currently held in general funds are £217,468 which meets the objective.

## **Lincolnshire North Guide Association Trustees' Report**

### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Structure, governance and management**

#### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1992.

#### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Elizabeth Taylor  
Paula Pickford  
Caroline Nordon  
Sarah Stead  
Genevieve Smith  
Katherine Broadburn  
Emma Saxby  
Tricia Neale  
Dianne Stringer

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association**  
**Trustees' Report (continued)**

Approved by the Trustees on 27<sup>th</sup> May 2025 and signed on their behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give and 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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent Examiner's Report to the Trustees of

### Lincolnshire North Guide Association

#### Independent examiner's report to the Trustees of Lincolnshire North Guide Association

I report to the trustees on my examination of the accounts of Lincolnshire North Guide Association (the Trust) for the year ended 31<sup>st</sup> July 2024 which are set out on pages 7 to 19.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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 material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

*R Welsh*  
.....

Richard M Welsh (FCA)  
Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

Date: *27/05/25*  
.....

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>					
Income resources from generated funds					
Donations	3	-	-	-	6,738
Grant income	4	-	2,500	2,500	-
Activities for generating funds	5	20,900	-	20,900	30,601
Investment income	6	459	-	459	461
Incoming resources from charitable activities	7	20,436	1,146	21,582	300,657
Membership subscriptions	8	8,567	-	8,567	8,032
<b>Total incoming resources</b>		<u>50,362</u>	<u>3,646</u>	<u>54,008</u>	<u>346,489</u>
<b>Resources expended</b>					
Costs of generating funds					
Raising funds		21,510	-	21,510	25,417
Charitable activities		42,354	1,834	44,188	352,079
<b>Total resources expended</b>	9	<u>63,864</u>	<u>1,834</u>	<u>65,698</u>	<u>377,496</u>
Net (outgoing)/incoming resources before transfers		(13,502)	1,812	(11,690)	(31,007)
<b>Transfers</b>					
Gross transfers between funds		-	-	-	-
Net movement in funds		(13,502)	1,812	(11,690)	(31,007)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>230,970</u>	<u>1,476</u>	<u>232,446</u>	<u>263,453</u>
Total funds carried forward		<u>217,468</u>	<u>3,288</u>	<u>220,756</u>	<u>232,446</u>

The notes on pages 9 to 19 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		27,840		32,192
Investments	15		25		25
			27,865		32,217
<b>Current assets</b>					
Stock and work in progress		9,017		9,662	
Debtors	16	2,111		2,682	
Cash at bank and in hand		183,835		191,196	
		194,963		203,540	
<b>Creditors: Amounts falling due within one year</b>	17	(2,072)		(3,311)	
<b>Net current assets</b>			192,891		200,229
<b>Net assets</b>			220,756		232,446
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			3,288		1,476
<b>Unrestricted funds</b>					
Unrestricted income funds			217,468		230,970
<b>Total charity funds</b>			220,756		232,446

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 27<sup>th</sup> May 2025 and signed on its behalf by:



.....  
 Mrs Elizabeth Taylor  
 Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Lincolnshire North Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 July 2024**

#### **2. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Designated funds are unrestricted funds set aside at the discretion of the trustees for a specific purpose.

Further details of each fund are disclosed in note 20.

##### **Incoming resources**

Grants provide core funding or are a general nature are recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient liability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... continued

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

**Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

**Investments**

Fixed assets investments are included at market value at the balance sheet date.

Realised gains and losses on investment are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in markets values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**3. Donations**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Poacher	-	-	-	6,738

**4. Grant Income**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
NCC Adventure Grant	-	2,500	2,500	-

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... continued

**5. Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Trading income	20,900	-	20,900	30,601

**6. Investment income**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank interest received	459	-	459	461

**7. Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
County House income	9,746	-	9,746	6,486
Camp fees and other income	4,984	1,146	6,130	4,332
Special events income	5,337	-	5,337	5,842
Poacher International Camp	369	-	369	283,997
	<u>20,436</u>	<u>1,146</u>	<u>21,582</u>	<u>300,657</u>

**8. Membership subscriptions**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Retained by County	8,567	-	8,567	8,032
	<u>8,567</u>	<u>-</u>	<u>8,567</u>	<u>8,032</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... continued

**9. Total resources expended**

	Trading £	Direct charitable expenditure £	Total Year Ended 31 July 2024 £	Total Year Ended 31 July 2023 £
<b>Direct costs</b>				
Trading Expenditure	21,510	-	21,510	25,417
County House expenditure	-	15,025	15,025	15,502
Campsite running expenses	-	1,961	1,961	952
Campsite maintenance	-	2,236	2,236	1,291
Poacher International Camp	-	6,413	6,413	316,690
Special events expenditure	-	5,787	5,787	6,634
Staff training	-	650	650	387
Insurance	-	2,943	2,943	2,497
Administration	-	887	887	3,139
International grants	-	-	-	1,141
Accountancy fees	-	2,100	2,100	720
Grants	-	1,834	1,834	1,050
Depreciation	-	4,352	4,352	2,076
	<u>21,510</u>	<u>44,188</u>	<u>65,698</u>	<u>377,496</u>

The Special Events held in the year included a water park trip for the Guides, High Ropes for the Rangers and a Canal boat trip for leaders.

**10. Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**11. Independent Examination**

The total fee paid to the independent examiner was £2,100 (2023 - £720) which was for the independent examination.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... continued

**12. Trading Income and Expenditure**

	Year Ended 31 July 2024 £	Year Ended 31 July 2023 £
<u>Income</u>		
Trading Depot	13,090	20,940
Badges	7,810	9,661
	20,900	30,601
 <u>Expenditure</u>		
Trading Depot	13,694	16,497
Badges	7,816	8,920
	21,510	25,417
 <u>Surplus / (Deficit)</u>		
Trading Depot	(604)	4,443
Badges	(6)	741
	(610)	5,184

**13. Net incoming resources**

Net incoming resources is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets	4,352	2,076

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... *continued*

**14. Tangible fixed assets**

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2023	52,963
Additions	-
Disposals	-
As at 31 July 2024	52,963
<b>Depreciation</b>	
As at 1 August 2023	20,771
Charge for the year	4,352
As at 31 July 2024	25,123
<b>Net book value</b>	
As at 31 July 2024	27,840
As at 31 July 2023	32,192

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... *continued*

**15. Investments held as fixed assets**

	<b>Investments in groups and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2023	25
Disposals	-
As at 31 July 2024	25
 <b>Net book value</b>	
As at 31 July 2024	25
As at 31 July 2023	25

All investments were held in the UK.

The charity holds more than 20% share capital of the following company:

Associated holdings	County of incorporation	Principal activity	Class	%
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**16. Debtors**

	2024 £	2023 £
Trade debtors	405	1,194
Prepayments and accrued income	1,706	1,488
	2,111	2,682

**17. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors and accruals	2,072	3,311
	2,072	3,311

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... *continued*

**18. Operating lease commitments**

As at 31 July 2024 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	12,000	18,000
	<u>18,000</u>	<u>24,000</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... *continued*

**19. Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

**Poacher Trading Limited**

(Charity is a shareholder)

During the year the charity received a donation of £nil (2023 - £6,738) from Poacher Trading Limited.

At the balance sheet date, the amount due to Poacher Trading Limited was £nil (2023 - £nil).

Lincolnshire North Guide Association undertakes a joint venture with Lincolnshire Scouts and Lincolnshire South Guide Association. This includes the provision of an International camp that occurs every four years. Over the period from the previous International camp funds have been building to ensure the camp can be fully provided for in 2026. The conclusion of this camp has released £369 in charitable income during the year and charitable expenditure of £6,413. At the year end Lincolnshire North Guide Association is entitled to £41,109 of the balance held (2023: £47,153). Any surplus balances will be held until the next camp occurs.

## Notes to the Financial Statements for the Year Ended 31 July 2024

..... continued

### 20. Analysis of funds

	At 1 August 2023 <i>(as restated)</i> £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
<b>Designated Funds</b>					
Designated funds	101,054	36,131	(48,735)	53,000	141,450
<b>General Funds</b>					
Unrestricted income fund	129,916	14,231	(15,129)	(53,000)	76,018
<b>Restricted Funds</b>					
Sally Hessey fund	526	-	-	-	526
Census Grants	950	-	(630)	-	320
Isle of Axholme Division	-	1,146	-	-	1,146
NEE Adventure Grant	-	2,500	(1,204)	-	1,296
	232,446	54,008	(65,698)	-	220,756

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
<b>Designated Funds</b>					
The County Shop Fund	29,223	13,090	(13,839)	-	28,474
The County Depot Fund	6,482	7,810	(7,816)	-	6,476
The County House Fund	8,025	9,843	(15,025)	6,000	8,843
The Oaks Campsite Fund	10,171	5,019	(5,642)	-	9,548
The Poacher Camp Fund	47,153	369	(6,413)	25,000	66,109
County Hardship Funds	-	-	-	2,000	2,000
St Lukes - Lease renewal	-	-	-	20,000	20,000
Designated funds	101,054	36,131	(48,735)	53,000	141,450

	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
<b>Restatement of Funds</b>					
The County Shop Fund	24,670	5,314	(761)	-	29,223
The County Depot Fund	3,628	3,538	(684)	-	6,482
The County House Fund	7,450	575	-	-	8,025
The Oaks Campsite Fund	8,429	1,742	-	-	10,171
The Poacher Fund	47,153	-	-	-	47,153
Designated funds	91,330	11,169	(1,445)	-	101,054
General funds	139,640	(11,169)	1,445	-	129,916

Restatement of designated funds and general funds has occurred based on re-allocation of stocks, debtors and creditors present within the balance sheet at the end of the 2023 year.

**Lincolnshire North Guides Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2024**

..... continued

	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
<b>Designated Funds</b>					
Designated funds	135,140	330,133	(367,943)	(6,000)	91,330
<b>General Funds</b>					
Unrestricted income fund	127,763	14,356	(8,479)	6,000	139,640
<b>Restricted Funds</b>					
Sally Hessey fund	550	-	(24)	-	526
Census Grants		2,000	(1,050)	-	950
	<u>263,453</u>	<u>346,489</u>	<u>(377,496)</u>	<u>-</u>	<u>232,446</u>

**21. Net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Tangible assets	27,840	-	27,840	32,192
Investments	25	-	25	25
Current Assets	191,675	3,288	194,963	203,540
Creditors :Amounts falling due Within one year	(2,072)	-	(2,072)	(3,311)
Net assets	<u>217,468</u>	<u>3,288</u>	<u>220,756</u>	<u>232,446</u>

Comparative amounts for 2023 comprise tangible assets unrestricted of £32,192, Investments unrestricted of £25, current assets unrestricted of £202,064 and restricted of £1,476 (total £203,540). Creditors falling due within one year unrestricted of £3,311.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2024**

..... continued

	<b>Designated Funds 2024 £</b>	<b>Designated Funds 2023 £</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Donations	-	6,738
Activities for generating funds	20,900	30,601
Investment income	150	52
Incoming resources from charitable activities	15,081	292,742
Total incoming resources	<u>36,131</u>	<u>330,133</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	21,510	25,417
Charitable activities	27,225	342,526
Total resources expended	<u>48,735</u>	<u>367,943</u>
Net outgoing resources before transfers	(12,604)	(37,810)
<b>Transfers</b>		
Gross transfers between funds	53,000	(6,000)
Net movements in funds	<u>40,396</u>	<u>(43,810)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward – <i>As restated</i>	101,054	135,140
Total funds carried forward	<u>141,450</u>	<u>91,330</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2024**

..... *continued*

	Unrestricted income fund 2024 £	Unrestricted income fund 2023 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Activities for generating funds	-	-
Investment income	309	409
Incoming resources from charitable activities	5,355	5,915
Membership subscriptions	8,567	8,032
Total incoming resources	<u>14,231</u>	<u>14,356</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	-
Charitable activities	15,129	8,479
Total resources expended	<u>15,129</u>	<u>8,479</u>
Net incoming/(outgoing) resources before transfers	(898)	5,877
<b>Transfers</b>		
Gross transfers between funds	(53,000)	6,000
Net Movement in funds	<u>(53,898)</u>	<u>11,877</u>
<b>Reconciliation of funds</b>		
Total funds brought forward – <i>as restated</i>	129,916	127,763
Total funds carried forward	<u>76,018</u>	<u>139,640</u>

This page does not form part of the statutory financial statements.

**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**Lincolnshire North Guide Association**  
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The following page does not form part of the statutory financial statements:

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-------------------------------------------------	----------

**Lincolnshire North Guide Association  
Reference and Administrative Details**

<b>Charity name</b>	Lincolnshire North Guide Association
<b>Charity registration number</b>	513165
<b>Principal Office</b>	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
<b>Trustees</b>	Elizabeth Taylor  Paula Pickford  Genevieve Smith  Kathryn Broadburn  Caroline Nordon  Sarah Stead  Emma Saxby  Tricia Neale  Dianne Stringer
<b>Secretary</b>	Fiona Reid
<b>Treasurer</b>	Elizabeth Taylor
<b>Independent Examiner</b>	Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

## **Lincolnshire North Guide Association**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the period ended 31<sup>st</sup> July 2023

#### **Objectives and activities**

##### **Objectives and aims**

The trust deed defines the charity's objective as being:

“The instruction of girls at all classes in the principle of discipline, loyalty and good citizenship”

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

##### **Public Benefit**

In planning our activities for the year, we kept in mind the Charities Commission's guide on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

##### **Achievements and performance**

The year to 31 July 2023 has continued to be one of recovery. Across the county we are experiencing challenges in rebuilding units (girl numbers) as well as volunteer retention. Girls are coming back to units and we are seeing growth in the numbers but it is a steady increase as opposed to rapid. For volunteers people's lives and priorities changed during the pandemic and for some, this meant volunteering no longer fit. Despite these challenges there have been some great events held during the year with one right at the start of the year being Poacher International Jamboree. This was a very successful event for over 5,000 Scouts and Guides from across the UK. The event posed some challenges however due to the forced postponement from 2021 to 2022 resulting in additional costs being incurred. This can be seen in the financials however, strong cash reserves continue to be held to help with the planning of Poacher 2026. Both the County House and County Campsite have seen a steady increase in bookings. It is clear that, as a result of the pandemic the number of qualified volunteers for overnight stays has reduced and the County is looking to actively address this to assist with bookings. As Trustees we continue to be thankful for every volunteer that gives their time so willing to Guiding and to the girls, we couldn't do what we do without them.

##### **Financial review**

During the year, the charity raised £346,489 to carry out the objectives mentioned earlier and through the provision of Poacher International Camp. £377,496 of the generated funds were used in the current year for normal charity activities and to ensure the 2022 Poacher International Camp demands were met. This resulted in a net deficit of £31,007. As a result, the reserves now stand at £232,446. £230,970 relates to unrestricted general funds and £1,476 relates to restricted funds.

##### **Policy on reserves**

The Finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets (“the free reserves”) in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values: and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of general expected budget. The reserves currently held in general funds are £230,970 which meets the objective.

## **Lincolnshire North Guide Association**

### **Trustees' Report**

#### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **Structure, governance and management**

##### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1992.

##### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Elizabeth Taylor  
Paula Pickford  
Caroline Nordon  
Sarah Stead  
Genevieve Smith  
Katheryn Broadburn  
Emma Saxby  
Tricia Neale  
Dianne Stringer

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association  
Trustees' Report (continued)**

1/5/24

Approved by the Trustees on ..... and signed on their behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent Examiner's Report to the Trustees of

### Lincolnshire North Guide Association

#### Independent examiner's report to the Trustees of Lincolnshire North Guide Association

I report to the trustees on my examination of the accounts of Lincolnshire North Guide Association (the Trust) for the year ended 31<sup>st</sup> July 2023 which are set out on pages 7 to 19.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

.....*R. Welsh*.....

Richard M Welsh (FCA)  
Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

Date: *1 May 2024*.....

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>					
Income resources from generated funds					
Donations	3	6,738	-	6,738	-
Covid-19 Government Grants	4	-	-	-	5,394
Activities for generating funds	5	30,601	-	30,601	28,888
Investment income	6	461	-	461	763
Incoming resources from charitable activities	7	298,657	2,000	300,657	18,870
Membership subscriptions	8	8,032	-	8,032	11,362
Total incoming resources		<u>344,489</u>	<u>2,000</u>	<u>346,489</u>	<u>65,277</u>
<b>Resources expended</b>					
Costs of generating funds					
Raising funds		25,417	-	25,417	34,100
Charitable activities		<u>351,005</u>	<u>1,074</u>	<u>352,079</u>	<u>52,150</u>
Total resources expended	9	<u>376,422</u>	<u>1,074</u>	<u>377,496</u>	<u>86,250</u>
Net (outgoing)/incoming resources before transfers		(31,933)	926	(31,007)	(20,973)
<b>Transfers</b>					
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(31,933)	926	(31,007)	(20,973)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>262,903</u>	<u>550</u>	<u>263,453</u>	<u>284,426</u>
Total funds carried forward		<u>230,970</u>	<u>1,476</u>	<u>232,446</u>	<u>263,453</u>

The notes on pages 9 to 19 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2023**

		2023		2022 <i>As restated</i>	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		32,192		17,157
Investments	15		25		25
			32,217		17,182
<b>Current assets</b>					
Stock and work in progress		9,662		9,970	
Debtors	16	2,682		1,325	
Cash at bank and in hand		191,196		242,731	
		203,540		254,026	
<b>Creditors: Amounts falling due within one year</b>	17	(3,311)		(7,755)	
<b>Net current assets</b>			200,229		246,271
<b>Net assets</b>			232,446		263,453
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			1,476		550
<b>Unrestricted funds</b>					
Unrestricted income funds			230,970		262,903
<b>Total charity funds</b>			232,446		263,453

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 11/5/24 and signed on its behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 2. Accounting policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Designated funds are unrestricted funds set aside at the discretion of the trustees for a specific purpose.

Further details of each fund are disclosed in note 20.

##### **Incoming resources**

Grants provide core funding or are a general nature are recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient liability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... continued

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

**Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

**Investments**

Fixed assets investments are included at market value at the balance sheet date.

Realised gains and losses on investment are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in markets values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**3. Donations**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Poacher	6,738	-	6,738	-

**4. Covid-19 Government Grants**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Covid-19 Government Grants	-	-	-	5,394

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... continued

**5 Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Trading income	30,601	-	30,601	28,888

**6 Investment income**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank interest received	461	-	461	763

**7 Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
County House income	6,486	-	6,486	2,405
Camp fees and other income	2,332	2,000	4,332	1,832
Special events income	5,842	-	5,842	14,633
Poacher International Camp	283,997	-	283,997	-
	298,657	2,000	300,657	18,870

**8 Membership subscriptions**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Retained by County	8,032	-	8,032	11,362
	8,032	-	8,032	11,362

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... continued

**9 Total resources expended**

	Trading £	Direct charitable expenditure £	Total Year Ended 31 July 2023 £	Total Year Ended 31 July 2022 £
<b>Direct costs</b>				
Trading Expenditure	25,417	-	25,417	34,100
County House expenditure	-	15,502	15,502	13,522
Campsite running expenses	-	952	952	1,548
Campsite maintenance	-	1,291	1,291	7,020
Poacher International Camp	-	316,690	316,690	-
Special events expenditure	-	6,634	6,634	19,427
Staff training	-	387	387	441
Insurance	-	2,497	2,497	1,088
Administration	-	3,139	3,139	5,325
International grants	-	1,141	1,141	310
Accountancy fees	-	720	720	750
Grants	-	1,050	1,050	300
Depreciation	-	2,076	2,076	2,419
	<u>25,417</u>	<u>352,079</u>	<u>377,496</u>	<u>86,250</u>

The Special Events held in the year relate to a separate day for each section (Rainbows, Brownies and Guides) and a weekend event for our Senior Section. These events were well supported and was an opportunity for all events, excluding the Rainbow event, to experience what the County Campsite has to offer.

**10 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**11 Independent Examination**

The total fee paid to the independent examiner was £720 (2022 - £750) which was for the independent examination.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... *continued*

**12 Trading Income and Expenditure**

	Year Ended 31 July 2023 £	Year Ended 31 July 2022 £
<u>Income</u>		
Trading Depot	20,940	16,703
Badges	9,661	12,185
	30,601	28,888
 <u>Expenditure</u>		
Trading Depot	16,497	18,534
Badges	8,920	15,566
	25,417	34,100
 <u>Surplus / (Deficit)</u>		
Trading Depot	4,443	(1,831)
Badges	741	(3,381)
	5,184	(5,212)

**13 Net incoming resources**

Net incoming resources is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	2,076	2,419

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... *continued*

**14 Tangible fixed assets**

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2022	35,852
Additions	17,111
Disposals	-
As at 31 July 2023	52,963
<b>Depreciation</b>	
As at 1 August 2022	18,695
Charge for the year	2,076
As at 31 July 2023	20,771
<b>Net book value</b>	
As at 31 July 2023	32,192
As at 31 July 2022	17,157

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... *continued*

**15 Investments held as fixed assets**

	<b>Investments in groups and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2022	25
Disposals	-
As at 31 July 2023	25
 <b>Net book value</b>	
As at 31 July 2023	25
As at 31 July 2022	25

All investments were held in the UK.

The charity holds more than 20% share capital of the following company:

Associated holdings	County of incorporation	Principal activity	Class	%
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**16 Debtors**

	2023	2022
	£	£
Trade debtors	1,194	76
Prepayments and accrued income	1,488	1,249
	2,682	1,325

**17 Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Trade creditors and accruals	3,311	7,755
	3,311	7,755

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... *continued*

**18 Operating lease commitments**

As at 31 July 2023 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	18,000	24,000
	<u>24,000</u>	<u>30,000</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... *continued*

**19 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

Poacher Trading Limited  
(Charity is a shareholder)

During the year the charity received a donation of £6,738 (2022 - £nil) from Poacher Trading Limited.  
At the balance sheet date the amount due to Poacher Trading Limited was £nil (2022 - £nil).

Lincolnshire North Guide Association undertakes a joint venture with Lincolnshire Scouts and Lincolnshire South Guide Association. This includes the provision of an International camp that occurs every four years under normal circumstances but was deferred to 2022 due to Covid restrictions in 2021. The latest camp was held in October 2022. The conclusion of this camp has released £283,997 in charitable income during the year and charitable expenditure of £316,690. Over the period from the previous International camp funds have been building to ensure the camp can be fully provided for in 2026. At the year end Lincolnshire North Guide Association is entitled to £47,153 of the balance held (2022: £73,109). Any surplus balances will be held until the next camp occurs.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... continued

**20 Analysis of funds**

	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
<b>Designated Funds</b>					
Designated funds	135,140	330,133	(367,943)	(6,000)	91,330
<b>General Funds</b>					
Unrestricted income fund	127,763	14,356	(8,479)	6,000	139,640
<b>Restricted Funds</b>					
Sally Hessey fund	550	-	(24)	-	526
Census Grants	-	2,000	(1,050)	-	950
	<u>263,453</u>	<u>346,489</u>	<u>(377,496)</u>	<u>-</u>	<u>232,446</u>

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
<b>Designated Funds</b>					
The County Shop Fund	22,729	20,940	(23,266)	4,267	24,670
The County Depot Fund	2,844	9,661	(8,920)	43	3,628
The County House Fund	10,492	6,460	(15,502)	6,000	7,450
The Special Events Fund	2,949	-	-	(2,949)	-
The Oaks Campsite Fund	23,017	2,338	(3,565)	(13,361)	8,429
The Poacher Camp Fund	73,109	290,734	(316,690)	-	47,153
Designated funds	<u>135,140</u>	<u>330,133</u>	<u>(367,943)</u>	<u>(6,000)</u>	<u>91,330</u>

The Poacher Camp Fund shows Lincolnshire North Guide Association proportion of the cash reserves of Poacher at 31st July 2023. Poacher 2022 was held at the Lincolnshire Showground from 30th July 2022 to 6th August. The event saw over 5,000 Guides and Scouts from across the UK, along with some international attendees, attend the weeklong Jamboree. The event was a huge success in terms of the experience given to those that attended with many having the 'adventure of a lifetime'. The final accounts for the event, at the date of signing these accounts, have been concluded and show a loss of £120,352. The loss was generated as a result of a number of worldwide factors outside the control of Poacher. Since the last event in 2017 the world has seen Brexit, a global Covid pandemic and rising prices. The event was originally scheduled for 2021 but was postponed to 2022 creating some additional costs. Due to the reserves brought forward in the Poacher Camp Fund across the three organising Counties the loss could be absorbed without further recourse to the three charities. After date in October 2023 further funds of £2,000 were designated to the County Hardship Fund, £25,000 designated to the Poacher Camp Fund and £20,000 to the St Lukes Fund.

**Lincolnshire North Guides Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2023**

..... continued

	At 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2022 £
<b>Designated Funds</b>					
Designated funds	147,136	40,309	(52,305)	-	135,140
<b>General Funds</b>					
Unrestricted income fund	136,740	24,968	(33,945)	-	127,763
<b>Restricted Funds</b>					
Sally Hessey fund	550	-	-	-	550
	<u>284,426</u>	<u>65,277</u>	<u>(86,250)</u>	<u>-</u>	<u>263,453</u>

**21 Net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Tangible assets	32,192	-	32,192	17,157
Investments	25	-	25	25
Current Assets	202,064	1,476	203,540	254,026
Creditors :Amounts falling due Within one year	(3,311)	-	(3,311)	(7,755)
Net assets	<u>230,970</u>	<u>1,476</u>	<u>232,446</u>	<u>263,453</u>

Comparative amounts for 2022 comprise tangible assets unrestricted of £17,157, Investments unrestricted of £25, current assets unrestricted of £253,476 and restricted of £550 (total £254,026). Creditors falling due within one year unrestricted of £7,755.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2023**

..... *continued*

	<b>Designated Funds 2023 £</b>	<b>Designated Funds 2022 £</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Donations	6,738	-
Activities for generating funds	30,601	28,888
Covid-19 Government Grants	-	5,934
Investment income	52	5
Incoming resources from charitable activities	<u>292,742</u>	<u>5,482</u>
Total incoming resources	<u>330,133</u>	<u>40,309</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	25,417	30,195
Charitable activities	<u>342,526</u>	<u>22,110</u>
Total resources expended	<u>367,943</u>	<u>52,305</u>
Net outgoing resources before transfers	(37,810)	(11,996)
<b>Transfers</b>		
Gross transfers between funds	(6,000)	-
Net movements in funds	<u>(43,810)</u>	<u>(11,996)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>135,140</u>	<u>147,136</u>
Total funds carried forward	<u>91,330</u>	<u>135,140</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2023**

..... *continued*

	Unrestricted income fund 2023 £	Unrestricted income fund 2022 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Covid-19 Government Grants	-	-
Activities for generating funds	-	-
Investment income	409	758
Incoming resources from charitable activities	5,915	12,848
Membership subscriptions	8,032	11,362
Total incoming resources	<u>14,356</u>	<u>24,968</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	-
Charitable activities	8,479	33,945
Total resources expended	<u>8,479</u>	<u>33,945</u>
Net incoming/(outgoing) resources before transfers	5,877	(8,977)
<b>Transfers</b>		
Gross transfers between funds	6,000	-
Net Movement in funds	<u>11,877</u>	<u>(8,977)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	127,763	136,740
Total funds carried forward	<u>139,640</u>	<u>127,763</u>

This page does not form part of the statutory financial statements.



**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements  
for the Year Ended 31 July 2022

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**SAUL**

**FAIRHOLM**

CHARTERED ACCOUNTANTS

**Lincolnshire North Guide Association**  
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The following page does not form part of the statutory financial statements:

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**Lincolnshire North Guide Association  
Reference and Administrative Details**

<b>Charity name</b>	Lincolnshire North Guide Association
<b>Charity registration number</b>	513165
<b>Principal Office</b>	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
<b>Trustees</b>	Linda Ward (resigned 30 <sup>th</sup> September 2022) Claire Mansey (resigned 30 <sup>th</sup> September 2022) Elizabeth Taylor Paula Pickford Barbara Rudkin (resigned 30 <sup>th</sup> September 2022) Genevieve Smith Kathryn Broadburn Caroline Nordon Sarah Stead Rachel Robinson (resigned 30 <sup>th</sup> September 2022) Emma Saxby (appointed 30 <sup>th</sup> September 2022) Tricia Neale (appointed 30 <sup>th</sup> September 2022) Dianne Stringer (appointed 30 <sup>th</sup> September 2022)
<b>Secretary</b>	Fiona Reid (appointed 30 <sup>th</sup> September 2022)
<b>Treasure</b>	Mrs Elizabeth Taylor
<b>Independent Examiner</b>	Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

## Lincolnshire North Guide Association

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31<sup>st</sup> July 2022

#### Objectives and activities

##### Objectives and aims

The trust deed defines the charity's objective as being:

"The instruction of girls at all classes in the principle of discipline, loyalty and good citizenship"

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

##### Public Benefit

In planning our activities for the year, we kept in mind the Charities Commission's guide on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

##### Achievements and performance

The year to 31 July 2022 has been one of recovery for Guiding as we returned to face to face meeting and 'normal Guiding'. The number of girls active in Guiding in the County had been impacted by the pandemic with unit sizes in general reducing. Over the period the accounts relates to we have seen a steady increase in girl numbers as units become more active. We reopened both our County Campsite and County House in the period and are seeing a steady return to residential holidays. The smaller units sizes directly impacts the revenue of our residential locations but we can see numbers are growing so remain confident for the future. We remain grateful for the Covid Grants we did receive in the more challenging years as they are helping us remain sustainable going forward whilst recovery continues. As Trustees we remain thankful for our Volunteers and their commitment to Guiding, without them we wouldn't be seeing the recovery we are. In August 2022 we are excited to see the return of Poacher International Jamboree at the Lincolnshire Showground and look forward to an exciting Guiding year to come with a focus on growth.

##### Financial review

During the year, the charity raised £65,277 to carry out the objectives mentioned earlier. £86,250 of the generated funds were used in the current year. Income resources generated for the Poacher International camp joint venture totalled £32,701. This resulted in a net surplus of £11,728. As a result, the reserves now stand at £296,154. £295,604 relates to unrestricted general funds and £550 relates to restricted funds.

The income of the County has been directly impacted by a reduction in the number of girls registered in Guiding at the Annual Subscription date of 22 February 2022. As a County we also chose to offer a discount on sales generated via our Shop and Depot in order to promote both trading entities and encourage more girls into Guiding. Due to the level of reserves held by the County the financial deficit for the year has not caused concern and plans are in place to move the County back to a surplus.

##### Policy on reserves

The Finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets ("the free reserves") in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values: and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of general expected budget. The reserves currently held in general funds are £295,604 which meets the objective.

## **Lincolnshire North Guide Association**

### **Trustees' Report**

#### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **Impact of Covid-19**

As already outlined Covid impacted County in the number of girls active in Guiding and a reduction in the size of units. The year ended 31 July 2022 incorporated a steady return to normality and whilst at the year end we still hadn't achieved a pre-pandemic number of girls, we had seen growth and we look forward to seeing that continue as we put the pandemic behind us.

#### **Structure, governance and management**

##### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1992.

##### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Linda Ward - Resigned  
Elizabeth Taylor  
Claire Mansey - Resigned  
Paula Pickford  
Rachel Robinson – Resigned  
Barbara Rudkin - Resigned  
Caroline Nordon  
Clare Mumby - Resigned  
Sarah Stead  
Genevieve Smith  
Katheryn Broadburn  
Emma Saxby  
Tricia Neale  
Dianne Stringer

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association  
Trustees' Report (continued)**

Approved by the Trustees on 17<sup>th</sup> May 2023 and signed on their behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Independent Examiner's Report to the Trustees of

### Lincolnshire North Guide Association

#### Independent examiner's report to the Trustees of Lincolnshire North Guide Association

I report to the trustees on my examination of the accounts of Lincolnshire North Guide Association (the Trust) for the year ended 31<sup>st</sup> July 2022 which are set out on pages 7 to 19.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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 material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.



Richard M Welsh (FCA)

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

Date: 17<sup>th</sup> May 2023

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming resources</b>					
Income resources from generated funds					
Covid-19 Government Grants	3	5,394	-	5,394	47,436
Activities for generating funds	4	28,888	-	28,888	12,152
Investment income	5	763	-	763	754
Incoming resources from charitable activities	6	18,870	-	18,870	970
Membership subscriptions	7	11,362	-	11,362	8,762
Total incoming resources		<u>65,277</u>	<u>-</u>	<u>65,277</u>	<u>70,074</u>
<b>Resources expended</b>					
Costs of generating funds					
Raising funds		34,100	-	34,100	13,906
Charitable activities		52,150	-	52,150	22,902
Total resources expended		<u>86,250</u>	<u>-</u>	<u>86,250</u>	<u>36,808</u>
Net (outgoing)/incoming resources before transfers		(20,973)	-	(20,973)	33,266
<b>Poacher</b>					
Movement in fund	18	32,701	-	32,701	-
Net movement in funds		11,728	-	11,728	33,266
<b>Reconciliation of funds</b>					
Total funds brought forward		283,876	550	284,426	251,160
Total funds carried forward		<u>295,604</u>	<u>550</u>	<u>296,154</u>	<u>284,426</u>

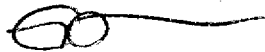
The notes on pages 9 to 19 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2022**

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		17,157		19,576
Investments	14		25		25
			<u>17,182</u>		<u>19,601</u>
<b>Current assets</b>					
Stock and work in progress		9,970		10,674	
Debtors	15	1,325		1,822	
Cash at bank and in hand		<u>275,432</u>		<u>253,997</u>	
		<u>286,727</u>		<u>266,493</u>	
<b>Creditors: Amounts falling due within one year</b>	16	<u>(7,755)</u>		<u>(1,668)</u>	
<b>Net current assets</b>			<u>278,972</u>		<u>264,825</u>
<b>Net assets</b>			<u>296,154</u>		<u>284,426</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			550		550
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>295,604</u>		<u>283,876</u>
<b>Total charity funds</b>			<u>296,154</u>		<u>284,426</u>

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 17th May 2023 and signed on its behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### 2. Accounting policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Designated funds are unrestricted funds set aside at the discretion of the trustees for a specific purpose.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Grants provide core funding or are a general nature are recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient liability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

**Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

**Investments**

Fixed assets investments are included at market value at the balance sheet date.

Realised gains and losses on investment are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in markets values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**3. Covid-19 Government Grants**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Covid-19 Government Grants	5,394	-	5,394	47,436

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**4 Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Trading income	28,888	-	28,888	12,152

**5 Investment income**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	763	-	763	754

**6 Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Training fees	-	-	-	-
County House income	2,405	-	2,405	60
Camp fees and other income	1,832	-	1,832	516
Special events income	14,633	-	14,633	394
	<u>18,870</u>	<u>-</u>	<u>18,870</u>	<u>970</u>

**7 Membership subscriptions**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Retained by County	11,362	-	11,362	8,762
	<u>11,362</u>	<u>-</u>	<u>11,362</u>	<u>8,762</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**8 Total resources expended**

	Trading £	Direct charitable expenditure £	Total Year Ended 31 July 2022 £	Total Year Ended 31 July 2021 £
<b>Direct costs</b>				
Trading Expenditure	34,100	-	34,100	13,906
County House expenditure	-	13,522	13,522	12,059
Campsite running expenses	-	1,548	1,548	1,326
Campsite maintenance	-	7,020	7,020	1,776
Special events expenditure	-	19,427	19,427	-
Staff training	-	441	441	250
Insurance	-	1,088	1,088	1,023
Administration	-	5,325	5,325	2,377
International grants	-	310	310	(130)
Accountancy fees	-	750	750	650
Hardship Grants	-	-	-	750
Power Grants	-	300	300	-
Depreciation	-	2,419	2,419	2,820
	<u>34,100</u>	<u>52,150</u>	<u>86,250</u>	<u>36,808</u>

Special events expenditure was in regards to costs incurred for a county wide event at Yorkshire Wildlife Park. Due to restricted activities of Girl Guide associations around the county as a result of Covid it was decided that a County event would help to bring a sense of togetherness back to the guides whilst providing the opportunity to act as a good PR event.

**9 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**10 Independent Examination**

The total fee paid to the independent examiner was £750 (2021 - £650) which was for the independent examination.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... *continued*

**11 Trading Income and Expenditure**

	<b>Year Ended 31 July 2022 £</b>	<b>Year Ended 31 July 2021 £</b>
<b><u>Income</u></b>		
Trading Depot	16,703	7,086
Badges	12,185	5,066
Crafts	-	-
	<b>28,888</b>	<b>12,152</b>
<b><u>Expenditure</u></b>		
Trading Depot	18,534	9,124
Badges	15,566	4,782
Crafts	-	-
	<b>34,100</b>	<b>13,906</b>
<b><u>Surplus / (Deficit)</u></b>		
Trading Depot	(1,831)	(2,038)
Badges	(3,381)	284
Crafts	-	-
	<b>(5,212)</b>	<b>(1,754)</b>

**12 Net incoming resources**

Net incoming resources is stated after charging:

	<b>2022 £</b>	<b>2021 £</b>
Depreciation of tangible fixed assets	<b>2,419</b>	<b>2,820</b>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**13 Tangible fixed assets**

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2021	35,852
Additions	-
Disposals	-
As at 31 July 2022	<u>35,852</u>
 <b>Depreciation</b>	
As at 1 August 2021	16,276
Charge for the year	<u>2,419</u>
As at 31 July 2022	<u>18,695</u>
 <b>Net book value</b>	
As at 31 July 2022	<u>17,157</u>
As at 31 July 2021	<u>19,576</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**14 Investments held as fixed assets**

	<b>Investments in groups and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2021	25
Disposals	-
As at 31 July 2022	25
 <b>Net book value</b>	
As at 31 July 2022	25
As at 31 July 2021	25

All investments were held in the UK.

The charity holds more than 20% share capital of the following company:

<b>Associated holdings</b>	<b>County of incorporation</b>	<b>Principal activity</b>	<b>Class</b>	<b>%</b>
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**15 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	76	639
Prepayments and accrued income	1,249	1,183
	1,325	1,822

**16 Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors and accruals	7,755	1,668
	7,755	1,668

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... *continued*

**17 Operating lease commitments**

As at 31 July 2022 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	24,000	24,000
Over five years	-	6,000
	<u>30,000</u>	<u>36,000</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... *continued*

**18 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

Poacher Trading Limited  
(Charity is a shareholder)

During the year the charity received a donation of £nil (2021 - £nil) from Poacher Trading Limited.  
At the balance sheet date the amount due to Poacher Trading Limited was £nil (2021 - £nil).

Lincolnshire North Guide Association undertakes a joint venture with Lincolnshire Scouts and Lincolnshire South Guide Association. This includes the provision of an International camp that occurs every four years under normal circumstances but was deferred to 2022 due to Covid restrictions in 2021. Over the period from the previous International camp funds have been building to ensure the camp can be fully provided for. At the year end Lincolnshire North Guide Association is entitled to £105,810 of the balance held (2021: £66,774). After the conclusion of the camp any surplus balances will be held until the next camp occurs.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

**19 Analysis of funds**

	At 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2022 £
<b>Designated Funds</b>					
Designated funds	147,136	73,010	(52,305)	-	167,841
<b>General Funds</b>					
Unrestricted income fund	136,740	24,968	(33,945)	-	127,763
<b>Restricted Funds</b>					
Sally Hessey fund	550	-	-	-	550
	<u>284,426</u>	<u>97,978</u>	<u>(86,250)</u>	<u>-</u>	<u>296,154</u>

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

	At 1 August 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2022 £
<b>Designated Funds</b>					
The County Shop Fund	24,560	16,703	(18,534)	-	22,729
The County Depot Fund	1,619	12,885	(11,660)	-	2,844
The County House Fund	19,350	4,663	(13,521)	-	10,492
The Special Events Fund	1,039	1,910	-	-	2,949
The Oaks Campsite Fund	27,044	4,148	(8,590)	415	23,017
The Poacher Camp Fund	66,774	32,701	-	6,335	105,810
The Hardship Grant	6,750	-	-	(6,750)	-
Designated funds	<u>147,136</u>	<u>73,010</u>	<u>(52,305)</u>	<u>-</u>	<u>167,841</u>

The Poacher Camp Fund shows Lincolnshire North Guide Association proportion of the cash reserves of Poacher at 31st July 2022. Poacher 2022 was held at the Lincolnshire Showground from 30th July 2022 to 6th August. The event saw over 5,000 Guides and Scouts from across the UK, along with some international attendees, attend the week long Jamboree. The event was a huge success in terms of the experience given to those that attended with many having the 'adventure of a lifetime'. The final accounts for the event, at the date of signing these accounts, have been concluded and show a loss of £120,352 of which £30,088 will be apportioned to Lincolnshire North Guide Association, this will directly reduce the reserves held in the Poacher Camp Fund by £62,789 in 2023 leaving £43,021 for future events. This loss was generated as a result of a number of worldwide factors outside the control of Poacher. Since the last event in 2017 the world has seen Brexit, a global Covid pandemic and rising prices. The event was originally scheduled for 2021 but was postponed to 2022 creating some additional costs. Due to the reserves brought forward in the Poacher Camp Fund across the three organising Counties the loss could be absorbed without further recourse to the three charities. Further details will be included in the 31 July 2023 Financial Accounts for Lincolnshire North Guide Association.

**Lincolnshire North Guides Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2022**

..... continued

	At 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2021 £
<b>Designated Funds</b>					
Designated funds	116,536	13,121	(29,067)	46,546	147,136
<b>General Funds</b>					
Unrestricted income fund	134,074	56,953	(7,741)	(46,546)	136,740
<b>Restricted Funds</b>					
Sally Hessey fund	550	-	-	-	550
	<u>251,160</u>	<u>70,074</u>	<u>(36,808)</u>	<u>-</u>	<u>284,426</u>

**20 Net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Tangible assets	17,157	-	17,157	19,576
Investments	25	-	25	25
Current Assets	286,727	-	286,727	266,493
Creditors :Amounts falling due Within one year	(7,755)	-	(7,755)	(1,668)
Net assets	<u>296,154</u>	<u>-</u>	<u>296,154</u>	<u>284,426</u>

Comparative amounts for 2021 comprise tangible assets unrestricted of £19,576, Investments unrestricted of £25, current assets unrestricted of £265,943 and restricted of £550 (total £266,493). Creditors falling due within one year unrestricted of £1,668.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2022**

..... continued

	<b>Designated Funds 2022 £</b>	<b>Designated Funds 2021 £</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Activities for generating funds	28,888	12,151
Covid-19 Government Grants	5,934	-
Investment income	5	-
Incoming resources from charitable activities	5,482	970
Total incoming resources	<u>40,309</u>	<u>13,121</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	30,195	13,906
Charitable activities	22,110	15,161
Total resources expended	<u>52,305</u>	<u>29,067</u>
Net incoming resources before transfers	(11,996)	(15,946)
<b>Poacher</b>		
Movement in fund	32,701	-
<b>Transfers</b>		
Gross transfers between funds	-	46,546
Net movements in funds	<u>20,705</u>	<u>30,600</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>147,136</u>	<u>116,536</u>
Total funds carried forward	<u>167,841</u>	<u>147,136</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2022**

..... continued

	Unrestricted income fund 2022 £	Unrestricted income fund 2021 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Covid-19 Government Grants	-	47,436
Activities for generating funds	-	-
Investment income	758	754
Incoming resources from charitable activities	12,848	-
Membership subscriptions	11,362	8,762
Total incoming resources	<u>24,968</u>	<u>56,953</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	-
Charitable activities	33,945	7,741
Total resources expended	<u>33,945</u>	<u>7,741</u>
Net incoming resources before transfers	(8,977)	49,212
<b>Transfers</b>		
Gross transfers between funds	-	(46,546)
Net Movement in funds	<u>(8,977)</u>	<u>2,666</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	136,740	134,074
Total funds carried forward	<u>127,763</u>	<u>136,740</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2022**

..... *continued*

	<b>Restricted income fund 2022 £</b>	<b>Restricted income fund 2021 £</b>
Net Movement in funds	-	-
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>550</u>	<u>550</u>
Total funds carried forward	<u>550</u>	<u>550</u>

This page does not form part of the statutory financial statements.

**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**SAUL**

**FAIRHOLM**

CHARTERED ACCOUNTANTS

**Lincolnshire North Guide Association**  
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The following page does not form part of the statutory financial statements:

Statement of financial activities per fund.....20 to 22

**Lincolnshire North Guide Association  
Reference and Administrative Details**

<b>Charity name</b>	Lincolnshire North Guide Association
<b>Charity registration number</b>	513165
<b>Principal Office</b>	29 Brankwell Crescent Scunthorpe DN17 2QD
<b>Trustees</b>	Mrs Linda Ward  Mrs Claire Mansey  Mrs Elizabeth Taylor  Mrs Paula Pickford  Mrs Barbara Rudkin  Mrs Clare Mumby  Miss Genevieve Smith  Miss Kathryn Broadburn  Miss Caroline Nordon  Mrs Sarah Stead  Mrs Rachel Robinson
<b>Secretary</b>	Mrs Pam Cook
<b>Treasurer</b>	Mrs Elizabeth Taylor
<b>Independent Examiner</b>	Saul Fairholm Limited 12 Tentercroft Street Lincoln LN5 7DB

# Lincolnshire North Guide Association

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31<sup>st</sup> July 2021

### Objectives and activities

#### Objectives and aims

The trust deed defines the charity's objective as being:

"The instruction of girls at all classes in the principle of discipline, loyalty and good citizenship"

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

#### Public Benefit

In planning our activities for the year, we kept in mind the Charities Commission's guide on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

#### Achievements and performance

It has been a challenging year for the Charity with meetings for the young people largely not being in person for the period under review. We also had to close our County Campsite and County house due to the ongoing Covid restrictions. We are grateful for the Covid grants received to help support these venues which continued to incur running costs despite not being able to be used. As Trustees we are thankful for our volunteers' resilience in continuing to hold meetings online where possible with young people and keep the 'Guiding Spirit' alive. Not unexpectedly the pandemic has impacted our member numbers, but we look forward to those recovering during 2022 as face to face meetings return and we can get back to doing what we love in full force – providing great experiences for young people.

#### Financial review

During the year, the charity raised £70,074 to carry out the objectives mentioned earlier. £36,808 of the generated funds were used in the current year. This resulted in a net surplus of £33,266. As a result, the reserves now stand at £284,426 of which £283,876 relates to unrestricted general funds and £550 relates to restricted funds.

During the year the Trustees agreed to close the County Craft Depot. Due to the price competitiveness of online retailers etc. the demand for the depot had fallen sharply and the financial surplus generated for the County was greatly outweighed by the volunteer time required to run it. It was agreed to close the depot and distribute the remaining stock to units in need throughout the county.

#### Policy on reserves

The Finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets ("the free reserves") in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values: and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of general expected budget. The reserves currently held in general funds are £283,876 which meets the objective.

## **Lincolnshire North Guide Association**

### **Trustees' Report**

#### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

#### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **Impact of Covid-19**

Covid-19 has impacted Guiding within Lincolnshire North since early March 2020 when all meetings were suspended at the instructions of Girl Guiding UK. Since that time units have either not been meeting at all, meeting virtually or in some instances meeting face to face as and when restrictions permit. As a consequence, units have seen a reduction in income. At County level all County activities were suspended along with The Oaks County Campsite, St Lukes (the County House) and the County Shop all had to close their doors. Lincolnshire North is grateful to have received grants amounting to £47,436 from the appropriate councils for each of these premises which enables us to sustain them going forward.

The Trustees met to discuss a proposed budget for 21/22 based on activities resuming, at the earliest, from 1<sup>st</sup> April onwards. This budget included an estimate of the income expected to be received from HQ from annual census payment. As a result of this budget review the Trustees are confident in the financial stability of the County for the next 12 months and beyond. Through good reserve management the Trustees were able to maintain a standard level of 'levy' ensuring no increase in the Census payment due from each member in February.

#### **Structure, governance and management**

##### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1992.

##### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Mrs Linda Ward	
Mrs Elizabeth Taylor	
Mrs Claire Mansey	
Miss Paula Pickford	
Mrs Rachel Robinson	
Mrs Barbara Rudkin	
Miss Caroline Nordon	- Appointed 1 <sup>st</sup> March 2021
Mrs Clare Mumby	
Mrs Sarah Stead	- Appointed 1 <sup>st</sup> March 2021
Mrs Genevieve Smith	
Miss Katheryn Broadburn	

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association  
Trustees' Report (continued)**

Approved by the Trustees on 23<sup>rd</sup> March 2022 and signed on their behalf by:



.....  
Mrs Elizabeth Taylor  
Trustee

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
Lincolnshire North Guide Association**

**Independent examiner's report to the Trustees of Lincolnshire North Guide Association**

I report to the trustees on my examination of the accounts of Lincolnshire North Guide Association (the Trust) for the year ended 31<sup>st</sup> July 2021 which are set out on pages 7 to 19.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and 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 material 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 Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

*R. Welsh*

Richard M Welsh (FCA)  
Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

Date: *23 March 2022*

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Incoming resources</b>					
Income resources from generated funds					
Covid-19 Government Grants	3	47,436	-	47,436	30,000
Activities for generating funds	4	12,152	-	12,152	22,889
Investment income	5	754	-	754	796
Incoming resources from charitable activities	6	970	-	970	7,872
Membership subscriptions	7	8,762	-	8,762	17,554
Total incoming resources		<u>70,074</u>	<u>-</u>	<u>70,074</u>	<u>79,111</u>
<b>Resources expended</b>					
Costs of generating funds					
Raising funds		13,906	-	13,906	26,030
Charitable activities		<u>22,902</u>	<u>-</u>	<u>22,902</u>	<u>33,333</u>
Total resources expended		<u>36,808</u>	<u>-</u>	<u>36,808</u>	<u>59,363</u>
Net incoming/(outgoing) resources before transfers		33,266	-	33,266	19,748
<b>Transfers</b>					
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		33,266	-	33,266	19,748
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>250,610</u>	<u>550</u>	<u>251,160</u>	<u>231,412</u>
Total funds carried forward		<u>283,876</u>	<u>550</u>	<u>284,426</u>	<u>251,160</u>

The notes on pages 9 to 19 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2021**

		2021		2020	
Note	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		19,576		22,397
Investments	14		25		25
			19,601		22,422
<b>Current assets</b>					
Stock and work in progress		10,674		10,156	
Debtors	15	1,822		1,187	
Cash at bank and in hand		253,997		218,703	
		266,493		230,046	
<b>Creditors: Amounts falling due within one year</b>	16	(1,668)		(1,308)	
<b>Net current assets</b>			264,825		228,738
<b>Net assets</b>			284,426		251,160
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			550		550
<b>Unrestricted funds</b>					
Unrestricted income funds			283,876		250,610
<b>Total charity funds</b>			284,426		251,160

The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 23<sup>rd</sup> March 2022 and signed on its behalf by:



.....  
 Mrs Elizabeth Taylor  
 Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 2. Accounting policies

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are only utilised against the projects to which the funder intended them for, although the charity in general does not receive restricted funding due to the nature of its activities.

Designated funds are unrestricted funds set aside at the discretion of the trustees for a specific purpose.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Grants provide core funding or are a general nature are recognised where there is entitlement, certainty of receipt and amount can be measured with sufficient liability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

**Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

**Investments**

Fixed assets investments are included at market value at the balance sheet date.

Realised gains and losses on investment are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in markets values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**3. Covid-19 Government Grants**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Covid-19 Government Grants	47,436	-	47,436	30,000

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**4 Activities for generating funds**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Trading income	12,152	-	12,152	22,889

**5 Investment income**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Bank interest received	754	-	754	796

**6 Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Training fees	-	-	-	346
County House income	60	-	60	3,495
Camp fees and other income	516	-	516	1,129
Special events income	394	-	394	2,902
	970	-	970	7,872

**7 Membership subscriptions**

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Retained by County	8,762	-	8,762	9,922
Retained by Oaks	-	-	-	-
Retained by County House	-	-	-	7,632
	8,762	-	8,762	17,554

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**8 Total resources expended**

	Trading £	Direct charitable expenditure £	Total Year Ended 31 July 2021 £	Total Year Ended 31 July 2020 £
<b>Direct costs</b>				
Trading Expenditure	13,906	-	13,906	26,030
County House expenditure	-	12,059	12,059	15,171
Campsite running expenses	-	1,326	1,326	671
Campsite maintenance	-	1,776	1,776	4,573
Special events expenditure	-	-	-	4,151
Staff training	-	250	250	1,520
Insurance	-	1,023	1,023	982
Administration	-	2,377	2,377	2,866
International grants	-	(130)	(130)	260
Accountancy fees	-	650	650	700
Hardship Grants	-	750	750	-
Depreciation	-	2,820	2,820	2,431
Loss on disposal of fixed assets	-	-	-	-
Loss on investment	-	-	-	8
	<u>13,906</u>	<u>22,902</u>	<u>36,808</u>	<u>59,363</u>

**9 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**10 Independent Examination**

The total fee paid to the independent examiner was £650 (2020 - £700) which was for the independent examination.

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... *continued*

**11 Trading Income and Expenditure**

	<b>Year Ended 31 July 2021 £</b>	<b>Year Ended 31 July 2020 £</b>
<u>Income</u>		
Trading Depot	7,086	12,989
Badges	5,066	9,418
Crafts	-	482
	<u>12,152</u>	<u>22,889</u>
 <u>Expenditure</u>		
Trading Depot	9,124	16,319
Badges	4,782	7,912
Crafts	-	1,799
	<u>13,906</u>	<u>26,030</u>
 <u>Surplus / (Deficit)</u>		
Trading Depot	(2,038)	(3,330)
Badges	284	1,506
Crafts	-	(1,317)
	<u>(1,754)</u>	<u>(3,141)</u>

**12 Net incoming resources**

Net incoming resources is stated after charging:

	<b>2021 £</b>	<b>2020 £</b>
(Profit)/loss on disposal of tangible fixed assets	-	-
Depreciation of tangible fixed assets	2,820	2,431
	<u>2,820</u>	<u>2,431</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**13 Tangible fixed assets**

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2020	35,852
Additions	-
Disposals	-
As at 31 July 2021	<u>35,852</u>
 <b>Depreciation</b>	
As at 1 August 2020	13,456
Charge for the year	<u>2,820</u>
As at 31 July 2021	<u>16,276</u>
 <b>Net book value</b>	
As at 31 July 2021	<u>19,576</u>
As at 31 July 2020	<u>22,397</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**14 Investments held as fixed assets**

	<b>Investments in groups and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2020	25
Disposals	-
As at 31 July 2021	25
 <b>Net book value</b>	
As at 31 July 2021	25
As at 31 July 2020	25

All investments were held in the UK.

The charity holds more than 20% share capital of the following company:

Associated holdings	County of incorporation	Principal activity	Class	%
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**15 Debtors**

	2021 £	2020 £
Trade debtors	639	74
Prepayments and accrued income	1,183	1,113
	1,822	1,187

**16 Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors and accruals	1,668	1,308
	1,668	1,308

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**17 Operating lease commitments**

As at 31 July 2021 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	24,000	24,000
Over five years	6,000	12,000
	<u>36,000</u>	<u>42,000</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... *continued*

**18 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

Poacher Trading Limited  
(Charity is a shareholder)

During the year the charity received a donation of £nil (2020 - £nil) from Poacher Trading Limited.  
At the balance sheet date the amount due to Poacher Trading Limited was £nil (2020 - £nil).

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

**19 Analysis of funds**

	At 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2021 £
<b>Designated Funds</b>					
Designated funds	116,536	13,121	(29,067)	46,546	147,136
<b>General Funds</b>					
Unrestricted income fund	134,074	56,953	(7,741)	(46,546)	136,740
<b>Restricted Funds</b>					
Restricted income fund	550	-	-	-	550
	251,160	70,074	(36,808)	-	284,426

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

The County Shop Fund £24,560 (2020: £14,239). This fund exists for the primary purpose of trading of the County Shop.

The County Depot Fund £1,619 (2020: £1,827). This fund exists for the primary purpose of trading of the County Depot.

The Craft Shop Fund £nil (2020: £nil). This fund exists for the primary purpose of the trading Craft shop.

The County House Fund £19,350 (2020: £13,678). The fund exists to support the running and maintenance of County House.

The Special Events Fund £1,039 (2020: £671). This fund exists to fund upcoming special events planned by the charity.

The Oaks Campsite Fund £27,044 (2020: £11,971). This fund exists to fund Oaks campsite.

The New Programme Fund £nil (2020: £nil). This fund exists to subsidise the cost of new programme materials for all units in the County.

The Poacher International Camp Fund £66,774 (2020: £66,650). This fund is generated through the charity's joint venture interest. It exists to support the jointly operated camps held every four years.

The Hardship Grant £6,750 (2020: £7,500). This fund exists to assist the units with the payment of the annual census in Jan/Feb 2022 and to ensure the units remain financially viable for the future.

**Lincolnshire North Guides Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2021**

..... continued

	At 1 August 2019 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2020 £
<b>Designated Funds</b>					
Designated funds	105,388	30,415	(50,595)	31,328	116,536
<b>General Funds</b>					
Unrestricted income fund	125,474	48,696	(8,768)	(31,328)	134,074
<b>Restricted Funds</b>					
Restricted income fund	550	-	-	-	550
	<u>231,412</u>	<u>79,111</u>	<u>(59,363)</u>	<u>-</u>	<u>251,160</u>

**20 Net assets by fund**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible assets	19,576		19,576	22,397
Investments	25	-	25	25
Current Assets	266,493	-	266,493	230,046
Creditors :Amounts falling due Within one year	(1,668)	-	(1,668)	(1,308)
Net assets	<u>284,426</u>		<u>284,426</u>	<u>251,160</u>

During the year restricted income funds totalling £nil (2020: £nil) were expensed for the provision of Guiding uniforms.

Comparative amounts for 2020 comprise tangible assets unrestricted of £22,397, Investments unrestricted of £25, current assets unrestricted of £229,496 and restricted of £550 (total £230,046). Creditors falling due within one year unrestricted of £1,308.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2021**

..... continued

	<b>Designated Funds 2021 £</b>	<b>Designated Funds 2020 £</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Activities for generating funds	12,151	22,889
Investment income	-	-
Incoming resources from charitable activities	970	7,526
Total incoming resources	<u>13,121</u>	<u>30,415</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	13,906	26,030
Charitable activities	15,161	24,565
Total resources expended	<u>29,067</u>	<u>50,595</u>
Net incoming resources before transfers	(15,946)	(20,180)
<b>Transfers</b>		
Gross transfers between funds	46,546	31,328
Net movements in funds	<u>30,600</u>	<u>11,148</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	116,536	105,388
Total funds carried forward	<u>147,136</u>	<u>116,536</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2021**

..... continued

	Unrestricted income fund 2021 £	Unrestricted income fund 2020 £
<b>Incoming resources</b>		
Incoming resources from generated funds		
Covid-19 Government Grants	47,436	30,000
Activities for generating funds	-	-
Investment income	754	796
Incoming resources from charitable activities	-	346
Membership subscriptions	8,762	17,554
Total incoming resources	<u>56,953</u>	<u>48,696</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	-
Charitable activities	7,741	8,768
Total resources expended	<u>7,741</u>	<u>8,768</u>
Net incoming resources before transfers	49,212	39,928
<b>Transfers</b>		
Gross transfers between funds	(46,546)	(31,328)
Net Movement in funds	<u>2,666</u>	<u>8,600</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	134,074	125,474
Total funds carried forward	<u>136,740</u>	<u>134,074</u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2021**

..... *continued*

	<b>Restricted income fund 2021 £</b>	<b>Restricted income fund 2020 £</b>
Net Movement in funds	-	-
<b>Reconciliation of funds</b>		
Total funds brought forward	550	550
Total funds carried forward	550	550

This page does not form part of the statutory financial statements.

**LINCOLNSHIRE NORTH GUIDE ASSOCIATION**

England & Wales - Charity number 513165

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# Accounts

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Charity registration number: 513165

# Lincolnshire North Guide Association

Annual Report and Financial Statements

for the Year Ended 31 July 2020

Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

**Lincolnshire North Guide Association**  
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The following pages do not form part of the statutory financial statements:

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**Lincolnshire North Guide Association**  
**Reference and Administrative Details**

**Charity name** Lincolnshire North Guide Association

**Charity registration number** 513165

**Principal office** 29 Brankwell Crescent  
Scunthorpe  
DN17 2QD

**Trustees** Mrs Linda Ward  
Mrs Claire Mansey  
Mrs Elizabeth Taylor  
Miss Paula Pickford  
Mrs Rachel Robinson  
Mrs Barbara Rudkin  
Mrs Clare Mumby  
Miss Genevieve Smith  
Miss Kathryn Broadburn

**Secretary** Mrs Pam Cook

**Treasurer** Mrs Christine Hall

**Independent examiner** Saul Fairholm Limited  
12 Tentercroft Street  
Lincoln  
LN5 7DB

# Lincolnshire North Guide Association

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31st July 2020.

### Objectives and activities

#### Objectives and aims

The trust deed defines the charity's objective as being:

“The instruction of girls at all classes in the principles of discipline, loyalty and good citizenship”

To achieve these objectives, the charity supports and trains its volunteers to provide good Guiding within all the units within the County of Lincolnshire North.

#### Public benefit

In planning our activities for the year we kept in mind the Charities Commission's guidance on public benefit at our trustee meetings.

The trustees are very grateful to all the volunteers who have given their time so generously in helping the charity during the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### Achievements and performance

During the year under review the charity has met its objective by continuing to promote Girlguiding in North Lincolnshire.

#### Financial review

During the year, the charity raised £79,111 to carry out the objectives mentioned earlier. £59,363 of the generated funds were used in the current year. This resulted in a net surplus of £19,748. As a result, the reserves now stand at £251,160 of which £250,610 relates to unrestricted general funds and £550 relates to restricted funds.

During the year the Trustees agreed to close the County Craft Depot. Due to the price competitiveness of online retailers etc. the demand for the depot had fallen sharply and the financial surplus generated for the County was greatly outweighed by the volunteer time required to run it. It was agreed to close the depot and distribute the remaining stock to units in need throughout the county

#### Policy on reserves

The finance committee on behalf of the board of trustees conducts an annual review of the level of unrestricted reserves not committed or invested in tangible fixed assets ("the free reserves") in the general fund by considering the risks associated with the general fund, the risks associated with the various income streams, expenditure plans and balance sheet items. This enables an estimate to be made of the level of reserves that are sufficient:

- i) to allow for reorganisation in the event of a downturn of income or asset values: and
- ii) to protect ongoing work programmes

The level is estimated at between 2 and 4 months of the general expected budget. The reserves currently held in general funds are £250,610 which meets the objective.

# **Lincolnshire North Guide Association**

## **Trustees' Report**

### **Principal funding sources**

The principal funding sources for the charity are currently by way of the income from subscriptions from Girlguiding at county level and events at county level.

### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### **Impact of Covid-19**

Covid-19 has impacted Guiding within Lincolnshire North since early March when all meetings were suspended at the instruction of Girl Guiding UK. Since that time units have either not been meeting at all, meeting virtually or in some instances meeting face to face as and when restrictions permit. As a consequence units have seen a reduction in income. At County level all County activities were suspended along with The Oaks County Campsite, St Lukes (the County House) and the County Shop all had to close their doors. Lincolnshire North is grateful to have received a £10,000 grant from the appropriate Councils for each of these premises which enables us to sustain them going forward.

The Trustees met to discuss a proposed budget for 20/21 based on activities resuming, at the earliest, from 1st April onwards. This budget included an estimate of the income expected to be received from HQ from the annual census payment. As a result of this budget review the Trustees are confident in the financial stability of the County for the next 12 months and beyond. Through good reserve management the Trustees were able to maintain a standard level of 'levy' ensuring no increase in the Census payment due from each member in February.

### **Structure, governance and management**

#### **Nature of governing document**

The charity is governed under Royal Charter dated 14 December 1922.

#### **Recruitment and appointment of trustees**

The trustees who have served during the year and since the year end are set out below. The board of trustees have the general control and management of the administration of the charity.

Mrs Linda Ward	
Mrs Elizabeth Taylor	
Mrs Claire Mansey	
Miss Paula Pickford	
Mrs Rachel Robinson	
Mrs Barbara Rudkin	
Mrs Sara Frances	- Resigned 17th January 2021
Mrs Clare Mumby	
Mrs Shelia Thomas	- Resigned 31st December 2020
Mrs Genevieve Smith	
Miss Kathryn Broadburn	

The trustees are appointed following the constitution. The County Commissioner appoints persons to these roles.

**Lincolnshire North Guide Association**  
**Trustees' Report**

Approved by the Trustees on 8 February 2021 and signed on their behalf by:

.....

Mrs Elizabeth Taylor  
Trustee

## **Lincolnshire North Guide Association**

### **Trustees' Responsibilities in relation to the Financial Statements**

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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Lincolnshire North Guide Association**

I report on the accounts of the Trust for the year ended 31 July 2020, which are set out on pages 7 to 19.

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

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Richard M Welsh (FCA)  
Saul Fairholm Limited

12 Tentercroft Street  
Lincoln  
LN5 7DB

8 February 2021

**Lincolnshire North Guide Association**  
**Statement of Financial Activities for the Year Ended 31 July 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019		
Note	£	£	£	£		
<b>Incoming resources</b>						
Incoming resources from generated funds						
	Covid-19 Government Grants	3	30,000	-	30,000	-
	Activities for generating funds	4	22,889	-	22,889	37,396
	Investment income	5	796	-	796	760
Incoming resources from charitable activities						
	Membership subscriptions	6	7,872	-	7,872	15,001
	Membership subscriptions	7	17,554	-	17,554	20,083
	Total incoming resources		<u>79,111</u>	-	<u>79,111</u>	<u>73,240</u>
<b>Resources expended</b>						
Costs of generating funds						
	Raising funds		26,030	-	26,030	36,020
	Charitable activities		33,333	-	33,333	50,341
	Total resources expended		<u>59,363</u>	-	<u>59,363</u>	<u>86,361</u>
	Net incoming/(outgoing) resources before transfers		19,748	-	19,748	(13,121)
<b>Transfers</b>						
	Gross transfers between funds		-	-	-	-
	Net movements in funds		19,748	-	19,748	(13,121)
<b>Reconciliation of funds</b>						
	Total funds brought forward		<u>230,862</u>	<u>550</u>	<u>231,412</u>	<u>244,533</u>
	Total funds carried forward		<u><u>250,610</u></u>	<u><u>550</u></u>	<u><u>251,160</u></u>	<u><u>231,412</u></u>

The notes on pages 9 to 19 form an integral part of these financial statements.

**Lincolnshire North Guide Association**  
**Balance Sheet as at 31 July 2020**

		2020		2019	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		22,397		17,514
Investments	14		25		33
			22,422		17,547
<b>Current assets</b>					
Stocks and work in progress		10,156		12,155	
Debtors	15	1,187		15,659	
Cash at bank and in hand		218,703		189,270	
		230,046		217,084	
<b>Creditors: Amounts falling due within one year</b>	16	(1,308)		(3,219)	
<b>Net current assets</b>			228,738		213,865
<b>Net assets</b>			251,160		231,412
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			550		550
<b>Unrestricted funds</b>					
Unrestricted income funds			250,610		230,862
<b>Total charity funds</b>			251,160		231,412

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (second edition October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Approved by the Board on 8 February 2021 and signed on its behalf by:

.....  
 Mrs Elizabeth Taylor  
 Trustee

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Lincolnshire North Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 July 2020**

#### **2 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Lincolnshire North Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examination Fees and costs linked to the strategic management of the Trust.

#### Fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Campsite	4% reducing balance
Equipment	15% reducing balance

#### Investments

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

### 3 Covid-19 Government Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Covid-19 Government Grants	30,000	-	30,000	-

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### 4 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Trading income	22,889	-	22,889	37,396
	22,889	-	22,889	37,396

#### 5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank interest received	796	-	796	760
	796	-	796	760

#### 6 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Training fees	346	-	346	2,065
County House income	3,495	-	3,495	5,286
Camp fees and other income	1,129	-	1,129	2,722
Special events income	2,902	-	2,902	4,829
Leadership pack income	-	-	-	99
	7,872	-	7,872	15,001

#### 7 Membership subscriptions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Capitation - Retained by County	9,922	-	9,922	11,938
Capitation - Retained by Oaks	-	-	-	2,715
Capitation - Retained by County House	7,632	-	7,632	5,430
	17,554	-	17,554	20,083

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### 8 Total resources expended

	Trading	Direct charitable expenditure	Total Year Ended 31 July 2020	Total Year Ended 31 July 2019
	£	£	£	£
<b>Direct costs</b>				
Trading expenditure	26,030	-	26,030	36,020
County House expenditure	-	15,171	15,171	22,192
Campsite running expenses	-	671	671	1,953
Campsite maintenance	-	4,573	4,573	4,223
Special events expenditure	-	4,151	4,151	5,249
Staff training	-	1,520	1,520	3,339
Insurance	-	982	982	958
Administration	-	2,866	2,866	3,716
International grants	-	260	260	370
Accountancy fees	-	700	700	720
Depreciation	-	2,431	2,431	5,701
Loss on disposal of fixed assets	-	-	-	1,920
Loss on investment	-	8	8	-
	26,030	33,333	59,363	86,361
	26,030	33,333	59,363	86,361

#### 9 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

#### 10 Independent Examination

The total fee paid to the independent examiner was £700 (2019 - £720) which was for the independent examination.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### 11 Trading Income and Expenditure

	Year ended 31 July 2020 £	Year ended 31 July 2019 £
<u>Income</u>		
Trading Depot	12,989	24,306
Badges	9,418	12,875
Crafts	482	215
	22,889	37,396
<u>Expenditure</u>		
Trading Depot	16,319	22,557
Badges	7,912	13,296
Crafts	1,799	167
	26,030	36,020
<u>Surplus/(Deficit)</u>		
Trading Depot	(3,330)	1,749
Badges	1,506	(421)
Crafts	(1,317)	48
	(3,141)	1376

#### 12 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2020 £	2019 £
(Profit)/loss on disposal of tangible fixed assets	-	1,920
Depreciation of tangible fixed assets	2,431	5,701
Loss/(profit) on disposal of investments	8	-
	2,439	7,621

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### 13 Tangible fixed assets

	<b>Campsite and equipment £</b>
<b>Cost</b>	
As at 1 August 2019	28,539
Additions	<u>7,314</u>
As at 31 July 2020	<u>35,853</u>
<b>Depreciation</b>	
As at 1 August 2019	11,025
Charge for the year	<u>2,431</u>
As at 31 July 2020	<u>13,456</u>
<b>Net book value</b>	
As at 31 July 2020	<u>22,397</u>
As at 31 July 2019	<u>17,514</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2020**

..... continued

**14 Investments held as fixed assets**

	<b>Investments in group and associated undertakings £</b>
<b>Market value</b>	
As at 1 August 2019	33
Disposals	(8)
As at 31 July 2020	25
<b>Net book value</b>	
As at 31 July 2020	25
As at 31 July 2019	33

All investment assets were held in the UK.

The charity holds more than 20% of the share capital of the following company:

	Country of incorporation	Principal activity	Class	%
<b>Associated holdings</b>				
Poacher Trading Limited	United Kingdom	Trading activities of Poacher Jamboree	Ordinary	25

**15 Debtors**

	2020 £	2019 £
Trade debtors	74	14,466
Prepayments and accrued income	1,113	1,193
	1,187	15,659

**16 Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors and accruals	1,308	3,219

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2020**

..... *continued*

**17 Operating lease commitments**

As at 31 July 2020 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	<b>Land and Buildings</b>	
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within one year	6,000	6,000
Within two and five years	24,000	24,000
Over five years	12,000	18,000
	<u>42,000</u>	<u>48,000</u>

**Lincolnshire North Guide Association**  
**Notes to the Financial Statements for the Year Ended 31 July 2020**

..... *continued*

**18 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**Related party transactions**

Poacher Trading Limited

(Charity is shareholder)

During the year the charity received a donation of £nil (2019 - £nil) from Poacher Trading Limited.

At the balance sheet date the amount due to Poacher Trading Limited was £nil (2019 - £nil).

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

#### 19 Analysis of funds

	At 1 August 2019	Incoming resources	Resources expended	Transfers	At 31 July 2020
	£	£	£	£	£
<b>Designated Funds</b>					
Designated funds	105,388	30,415	(50,595)	31,328	116,536
<b>General Funds</b>					
Unrestricted income fund	125,474	48,696	(8,768)	(31,328)	134,074
<b>Restricted Funds</b>					
Restricted income fund	550	-	-	-	550
	<u>231,412</u>	<u>79,111</u>	<u>(59,363)</u>	<u>-</u>	<u>251,160</u>

The Designated fund and Unrestricted Income fund represent unrestricted funds within the charity. Where funds have been designated this is an internal designation by the charity for a specific purpose.

During the year the following Designated funds existed:

The County Shop Fund £14,239 (2019: £5,129). This fund exists for the primary purpose trading of the County Shop.

The County Depot Fund £1,827 (2019: £3,413). This fund exists for the primary purpose trading of the County Depot.

The Craft Shop Fund £nil (2019: £156). This fund exists for the primary purpose trading of the Craft Shop.

The County House Fund £13,678 (2019: £7,713). This fund exists to support the running and maintenance of County House.

The Special Events Fund £671 (2019: £861). This fund exists to fund upcoming special events planned by the charity.

The Oaks Campsite Fund £11,971 (2019: £13,397). This fund exists to fund Oaks campsite.

The New Programme Fund £nil (2019: £1,610) This fund exists to subsidise the cost of new programme materials for all units in the County.

The Poacher International Camp fund £66,650 (2019: £73,109). This fund is generated through the charity's joint venture interest. It exists to support the jointly operated camps held every four years.

The Hardship Grant £7,500 (2019: £nil). This fund exists to assist units with the payment of the annual census in Jan/Feb 2021 and to ensure ensure the units remain financially viable for the future.

## Lincolnshire North Guide Association

### Notes to the Financial Statements for the Year Ended 31 July 2020

..... continued

	At 1 July 2018	Incoming resources	Resources expended	Transfers	At 31 July 2019
	£	£	£	£	£
<b>Designated Funds</b>					
Designated funds	109,044	48,204	(58,660)	6,800	105,388
<b>General Funds</b>					
Unrestricted income fund	134,939	25,036	(27,701)	(6,800)	125,474
<b>Restricted Funds</b>					
Restricted income fund	550	-	-	-	550
	<u>244,533</u>	<u>73,240</u>	<u>(86,361)</u>	<u>-</u>	<u>231,412</u>

#### 20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 31 July 2020	Total Funds 31 July 2019
	£	£	£	£
Tangible assets	22,397	-	22,397	17,514
Investments	25	-	25	33
Current assets	229,496	550	230,046	217,084
Creditors: Amounts falling due within one year	(1,308)	-	(1,308)	(3,219)
Net assets	<u>250,610</u>	<u>550</u>	<u>251,160</u>	<u>231,412</u>

During the year restricted income funds totalling £nil (2019: £nil) were expensed for the provision of Guiding uniforms.

Comparative amounts for 2019 comprise tangible assets unrestricted of £17,514, Investments unrestricted of £33, current assets unrestricted of £216,534 and restricted of £550 (total £217,084). Creditors falling due within one year unrestricted of £3,219.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2020**

	<b>Designated funds 2020</b>	<b>Designated funds 2019</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Incoming resources from generated funds		
Activities for generating funds	22,889	35,975
Investment income	-	-
Incoming resources from charitable activities	7,526	12,229
Total incoming resources	<u>30,415</u>	<u>48,204</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	26,030	29,802
Charitable activities	24,565	28,858
Total resources expended	<u>50,595</u>	<u>58,660</u>
Net incoming/(outgoing) resources before transfers	(20,180)	(10,456)
<b>Transfers</b>		
Gross transfers between funds	<u>31,328</u>	<u>6,800</u>
Net movements in funds	11,148	(3,656)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>105,388</u>	<u>109,044</u>
Total funds carried forward	<u><u>116,536</u></u>	<u><u>105,388</u></u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2020**

..... continued

	Unrestricted income fund 2020	Unrestricted income fund 2019
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Covid-19 Government Grants	30,000	-
Activities for generating funds	-	1,421
Investment income	796	760
Incoming resources from charitable activities	346	2,772
Membership subscriptions	17,554	20,083
Total incoming resources	<u>48,696</u>	<u>25,036</u>
<b>Resources expended</b>		
Costs of generating funds		
Raising funds	-	6,218
Charitable activities	8,768	21,483
Total resources expended	<u>8,768</u>	<u>27,701</u>
Net incoming/(outgoing) resources before transfers	39,928	(2,665)
<b>Transfers</b>		
Gross transfers between funds	<u>(31,328)</u>	<u>(6,800)</u>
Net movements in funds	8,600	(9,465)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>125,474</u>	<u>134,939</u>
Total funds carried forward	<u><u>134,074</u></u>	<u><u>125,474</u></u>

This page does not form part of the statutory financial statements.

**Lincolnshire North Guide Association**  
**Statement of financial activities by fund Year Ended 31 July 2020**

..... *continued*

	<b>Restricted income fund 2020</b>	<b>Restricted income fund 2019</b>
	<b>£</b>	<b>£</b>
Net movements in funds	-	-
<b>Reconciliation of funds</b>		
Total funds brought forward	550	550
Total funds carried forward	550	550

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