

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
Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9 to 19

The following pages do not form part of the statutory financial statements:

Statement of financial activities per fund	20 to 22
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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	£	£	£	£		
Incoming resources						
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>
Resources expended						
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)
Transfers						
	Gross transfers between funds		-	-	-	-
	Net movements in funds		19,748	-	19,748	(13,121)
Reconciliation of funds						
	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	£	£	£	£	£
Fixed assets					
Tangible assets	13		22,397		17,514
Investments	14		25		33
			22,422		17,547
Current assets					
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	
Creditors: Amounts falling due within one year	16	(1,308)		(3,219)	
Net current assets			228,738		213,865
Net assets			251,160		231,412
The funds of the charity:					
Restricted funds			550		550
Unrestricted funds					
Unrestricted income funds			250,610		230,862
Total charity funds			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

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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 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
	£	£	£	£
Direct costs				
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

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

	Investments in group and associated undertakings £
Market value	
As at 1 August 2019	33
Disposals	(8)
As at 31 July 2020	25
Net book value	
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	%
Associated holdings				
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:

	Land and Buildings	
	2020	2019
	£	£
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
	£	£	£	£	£
Designated Funds					
Designated funds	105,388	30,415	(50,595)	31,328	116,536
General Funds					
Unrestricted income fund	125,474	48,696	(8,768)	(31,328)	134,074
Restricted Funds					
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
	£	£	£	£	£
Designated Funds					
Designated funds	109,044	48,204	(58,660)	6,800	105,388
General Funds					
Unrestricted income fund	134,939	25,036	(27,701)	(6,800)	125,474
Restricted Funds					
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

	Designated funds 2020	Designated funds 2019
	£	£
Incoming resources		
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>
Resources expended		
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)
Transfers		
Gross transfers between funds	<u>31,328</u>	<u>6,800</u>
Net movements in funds	11,148	(3,656)
Reconciliation of funds		
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
	£	£
Incoming resources		
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>
Resources expended		
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)
Transfers		
Gross transfers between funds	<u>(31,328)</u>	<u>(6,800)</u>
Net movements in funds	8,600	(9,465)
Reconciliation of funds		
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*

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

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