

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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**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  
Mrs Paula Pickford  
Mrs Barbara Rudkin  
Mrs Clare Mumby  
Miss Genevieve Smith  
Miss Kathryn Broadburn  
Miss Caroline Nordon  
Mrs Sarah Stead  
Mrs Rachel Robinson

**Secretary** Mrs Pam Cook

**Treasurer** Mrs Elizabeth Taylor

**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 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>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		22,902	-	22,902	33,333
Total resources expended		<u>36,808</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		-	-	-	-
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>-</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

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