

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
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 page does 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	4 Franklin Way Cherry Willingham Lincoln LN3 4GL
Trustees	Linda Ward (resigned 30 th September 2022) Claire Mansey (resigned 30 th September 2022) Elizabeth Taylor Paula Pickford Barbara Rudkin (resigned 30 th September 2022) Genevieve Smith Kathryn Broadburn Caroline Nordon Sarah Stead Rachel Robinson (resigned 30 th September 2022) Emma Saxby (appointed 30 th September 2022) Tricia Neale (appointed 30 th September 2022) Dianne Stringer (appointed 30 th September 2022)
Secretary	Fiona Reid (appointed 30 th September 2022)
Treasure	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 31st 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 17th 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 31st 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: 17th 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 £
Incoming resources					
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>
Resources expended					
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
Poacher					
Movement in fund	18	32,701	-	32,701	-
Net movement in funds		11,728	-	11,728	33,266
Reconciliation of funds					
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	
		£	£	£	£
Fixed assets					
Tangible assets	13		17,157		19,576
Investments	14		25		25
			<u>17,182</u>		<u>19,601</u>
Current assets					
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>	
		286,727		266,493	
Creditors: Amounts falling due within one year	16	<u>(7,755)</u>		<u>(1,668)</u>	
Net current assets			<u>278,972</u>		<u>264,825</u>
Net assets			<u>296,154</u>		<u>284,426</u>
The funds of the charity:					
Restricted funds			550		550
Unrestricted funds					
Unrestricted income funds			<u>295,604</u>		<u>283,876</u>
Total charity funds			<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 £
Direct costs				
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

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

12 Net incoming resources

Net incoming resources is stated after charging:

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

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

..... continued

13 Tangible fixed assets

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

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

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

15 Debtors

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

16 Creditors: Amounts falling due within one year

	2022	2021
	£	£
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:

	Land and Buildings	
	2022	2021
	£	£
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 £
Designated Funds					
Designated funds	147,136	73,010	(52,305)	-	167,841
General Funds					
Unrestricted income fund	136,740	24,968	(33,945)	-	127,763
Restricted Funds					
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 £
Designated Funds					
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 £
Designated Funds					
Designated funds	116,536	13,121	(29,067)	46,546	147,136
General Funds					
Unrestricted income fund	134,074	56,953	(7,741)	(46,546)	136,740
Restricted Funds					
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

	Designated Funds 2022 £	Designated Funds 2021 £
Incoming resources		
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>
Resources expended		
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)
Poacher		
Movement in fund	32,701	-
Transfers		
Gross transfers between funds	-	46,546
Net movements in funds	<u>20,705</u>	<u>30,600</u>
Reconciliation of funds		
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 £
Incoming resources		
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>
Resources expended		
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
Transfers		
Gross transfers between funds	-	(46,546)
Net Movement in funds	<u>(8,977)</u>	<u>2,666</u>
Reconciliation of funds		
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*

	Restricted income fund 2022 £	Restricted income fund 2021 £
Net Movement in funds	-	-
Reconciliation of funds		
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.