

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

### 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 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
<b>Total incoming resources</b>	<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
<b>Total resources expended</b>	<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
<b>Total funds carried forward</b>	<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.