



GIRLGUIDING LONDON OVER THE BORDER
TRUSTEES' REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Registered charity number: 1206133

GIRLGUIDING LONDON OVER THE BORDER

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Trustees

A Monk	County Commissioner
P Bollen	Division Commissioner, Waltham Forest South
J Bowen	Division Commissioner, Ilford
S Cass	Division Commissioner, Tower Hamlet (appointed 17/1/25)
I Cooper	Division Commissioner, Wanstead and Woodford (appointed 2/3/25)
C Fergusson	Division Commissioner, Wanstead and Woodford (resigned 2/3/25)
C Grant	Division Commissioner, Barking
S Mawhood	Division Commissioner, West Ham & East Ham
N McAnulty	Division Commissioner, Waltham Forest North
M Sinclair-Benstead	Division Commissioner, Hackney (appointed 17/1/25)

Treasurer

A Goodwin

Registered address

c/o Chigwell Row Campsite
141 Lambourne Road
Chigwell
Essex IG7 6EN

Registered Charity Number

1206133

Bankers

CAF Bank
Lloyds Bank

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TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31st DECEMBER 2024

The Trustees present their report on Girlguiding London Over the Border (the "County"), with the financial statements, for the year ended 31st December 2024.

OBJECTIVES, GOVERNANCE AND ACTIVITIES

Governing document

The County is established under the provisions of the Royal Charter of the Guide Association, and its activities are governed by the County's constitution approved on 15th November 2022.

In accordance with the provisions of the Charities Act 2011 (as amended) the County was registered as a charity on 11th December 2023. Prior to that date it was an excepted charity as defined by the Charities Act 2011.

Objectives and aims

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Governance and Management

The ex-officio Trustees of the County are the County Commissioner and the Division Commissioners. There is also provision for the Chair of the Junior Council (if one has been appointed) and six "elected" trustees to be appointed by the ex-officio Trustees. At present the ex-officio Trustees are the only trustees of the County. The names of the Trustees who held office during the year are listed above.

The County Commissioner is appointed by the Region Chief Commissioner of Girlguiding London and South East Region.

The Chigwell Row Campsite and Outdoor Activity Centre ("Chigwell") is managed on behalf of the County by a committee of the Board comprised of Trustees and co-opted members.

Public benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit.

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

The County has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the County. It also organises activities principally for the benefit of those branches and also promotes more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

The County also operates Chigwell Row Campsite and Outdoor Activity Centre which provides affordable outdoor activities to members of Girlguiding and other youth organisations.

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Activities

The County held a number of successful events during the year including:

- the first Rainbow-only afternoon event which was attended by 100 girls;
- a Barn Dance;
- a Badge Day for Guides and Rangers run by the Peer Educator Coordinators who also organised a Christmas outing;
- a Come2Camp weekend at Chigwell that enabled girls to experience camping for the first time;
- a Rainbow & Brownie Day, also at Chigwell, attended by over 1,300 young people
- training for first responders.

Use of the Chigwell Row Campsite continues to expand with the number of “visitor days” increasing from 15,833 in 2023 to 19,535 in 2024. Much of this increase was accounted for by an increase in the number of young people coming to the site on visits organised by their schools. In total, the staff team delivered 1,200 hours of activities to 665 groups of young people.

The County assisted in the re-launching of the Friends of Chigwell, through which so many people generously support the work at Chigwell. The Friends’ annual Cream Tea, amongst other activities, continues to be well supported.

Future activities

The County continues to develop its activities so as to improve and expand the opportunities it offers to both members of the Girlguiding movement and to other young people. New activities being introduced at Chigwell include the Leap of Faith high tower challenge and a Construction Challenge.

On 1st January 2025 the County incorporated two new divisions, covering Hackney and Tower Hamlets, as part of a reorganisation of Girlguiding activities in east London.

Thank you to volunteers and staff

The work of the County would be impossible without the tireless efforts of our adult and young leaders and the staff at Chigwell Row. The Trustees are immensely grateful for all their hard work throughout the year.

FINANCIAL REVIEW

With the opening of the Chigwell Row Campsite and Outdoor Activity Centre partway through 2023, the income of the County increased dramatically from £23,478 in 2022 to £228,617 (restated for the change to accrual accounting) in 2023. 2024 was the first full year of operation of the campsite so income increased again, to £290,819. Site usage fees and related site income accounted for 59% of total income (2023: 51%).

We have been fortunate to have the generous support of individual donors, both directly and through the Friends of Chigwell. Once again, the County benefited from the generous support of the Jack Petchey Foundation.

Despite constantly rising costs associated with the operation of the Chigwell Row site, the County finished the year with a surplus of £70,143 (2023: £50,154). This provides the foundation for developing the site, with demand from site users remaining strong during 2025.

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Reserves

The County seeks to maintain adequate reserves to enable it to maintain its activities, including the operation of the campsite and outdoor activity centre. Unrestricted reserves totalled £174,011 at year end 2024, equivalent to 12 months of unrestricted expenditure, an improvement from 10 months at the end of 2023. However, as the campsite and outdoor activity centre (which constitutes by far the largest part of the County's financial activities) is relatively newly opened, the target level of reserves is being kept under review.

Chigwell Row Campsite and Outdoor Activity Centre

The Chigwell Row Campsite is held on a lease from Trust for London Trustee by The Guide Association Trust Corporation acting on behalf of the County. The lease expires on 24th June 2058 and is subject to upward-only rent increases linked to inflation. As the lease is not assignable, no value has been attributed to it in these accounts.

Approved by the Trustees on 29th October 2025

Annette Monk

Annette Monk
County Commissioner

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INDEPENDENT EXAMINER'S REPORT

Report to the Trustees of Girlguiding London Over the Border (Charity no: 1206133) on accounts for the year ended 31st December 2024, set out on pages 3-12

Responsibilities and basis of report

I report to the Trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

As the charity's Trustees, 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 Trust'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 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date: 29th October 2025



Name: Paul Townley FCA

Address: 18 Calder Close, Enfield, EN1 3TS

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024

	2024			2023	Notes
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £	
Income from					
Donations and Grants	35,014	64,912	99,926	101,613	2
Charitable activities	178,451	2,105	180,556	124,899	3
Fundraising	8,424	-	8,424	971	
Total	221,889	67,017	288,906	227,483	
Expenditure on					
Raising funds	538	-	538	-	
Charitable activities	172,556	47,582	220,138	178,463	4
Total	173,094	47,582	220,676	178,463	
Interest	1,913	-	1,913	1,134	
Net Income	50,708	19,435	70,143	50,154	
Net movement in Funds	50,708	19,435	70,143	50,154	
Reconciliation of funds					
Total funds brought forward	123,303	38,757	162,060	111,906	
Total funds carried forward	174,011	58,192	232,203	162,060	

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BALANCE SHEET AS AT 31st DECEMBER 2024

	2024	2023	Notes
	£	£	
Current Assets			
Debtors	7,572	3,212	5
Cash in Bank	241,994	168,421	
	249,566	171,633	
Liabilities			
Creditors: Amounts falling due within one year	17,363	9,573	6
Net current assets	232,203	162,060	
The funds of the charity			
Restricted Income Funds	58,192	38,757	7
Unrestricted Funds	174,011	123,303	
	232,203	162,060	

These financial statements were approved by the Trustees on 29th October 2025

Annette Monk

Annette Monk
County Commissioner

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31st DECEMBER 2024

1. Accounting policies

a) Basis of accounting

These 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 (FRS102) and the Charities Act 2011.

The financial statements are prepared in accordance with the historical cost convention.

Girlguiding London Over the Border constitutes a public benefit entity as defined by FRS102 and the financial statements are prepared in £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London Over the Border County's ability to continue as a going concern.

The Financial Statements for 2023 were prepared on a receipts and payments basis as total income was below £250,000. During 2023 the County took over the running of Chigwell Row Campsite and Outdoor Activity Centre and 2024 is the first set of financial statements reflecting a whole year's operation of the centre. The 2023 financial statements have been restated to reflect the change to an accruals basis.

b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the board of Trustees. These are shown as General Funds.

Restricted Funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 7.

c) Income

All income is accounted for when it is due except donations which are accounted for when received.

d) Expenditure

Expenditure during the year is analysed into the categories required by the SORP Charitable Activities and the Cost of Raising Funds.

e) Debtors

Debtors are stated at their recoverable amount – that is the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services.

f) Cash at bank

Deposits held on call with banks.

g) Creditors

Amounts due to Creditors are measured at their settlement amount. Deferred income is recognised as the amount receivable as an advanced payment for goods or services that must be provided.

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2. Donations and Grants

	2024			2023		
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Donations	35,014	42,642	77,656	54,605	32,608	87,213
Grants	-	22,270	22,270	-	14,400	14,400
	35,014	64,912	99,926	54,605	47,008	101,613

3. Income from Charitable Activities

	2024			2023		
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Subscriptions	6,716	-	6,716	5,460	-	5,460
LOB County	1,166	30	1,196	399	3,082	3,481
Campsite	170,569	-	170,569	115,958	-	115,958
Friends	-	2,075	2,075	-	-	-
	178,451	2,105	180,556	121,817	3,082	124,899

4. Expenditure on Charitable Activities

	2024			2023		
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Subscriptions	311	-	311	123	-	123
LOB County	2,734	14,752	17,486	6,863	16,650	23,513
Campsite	169,511	30,691	200,202	138,536	16,291	154,827
Friends	-	2,139	2,139	-	-	-
	172,556	47,582	220,138	145,522	32,941	178,463

5. Debtors

	2024	2023
	£	£
Accounts Receivable	6,472	2,340
Prepayments	1,100	872
	7,572	3,212

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6. Creditors

	2024	2023
	£	£
Trade Creditors	12,119	5,491
Income in advance	5,244	4,082
	17,363	9,573

7. Movement in Restricted Funds

	Balance 01-Jan-24	Income	Expend	Balance 31-Dec-24
	£	£	£	£
Marshall Legacy	624			624
Jack Petchey	17,203	14,400	13,300	18,303
Senior Section	275			275
Heritage Badges	1,256			1,256
International	3,082		1,150	1,932
Apprentices	16,209	20,000	20,417	15,792
Curtains for Campsite	108	442		550
Grass Sledges	-	1,500	1,500	-
Campsite				
Redevelopment		20,000	1,554	18,446
Peer Educators	-	30	40	(10)
DCMS grant	-	650	262	388
Adventure grant	-	7,220	7,220	-
Friends of Chigwell	-	2,075	2,139	(64)
Bushcraft Shelter	-	700		700
	38,757	67,017	47,582	58,192

Marshall Legacy	To help individual members to purchase uniform
Jack Petchey	For Jack Petchey Awards
Senior Section	Donation to be used for Senior Section events
Heritage Badges	Sale of Heritage Badges
International	Refund from trip cancelled due to COVID to be used for international trips
Apprentices	For the employment and training of campsite apprentices
Curtains for Campsite	For the replacement of curtains in the lodges
Grass Sledges	For the replacement of grass sledges
Campsite Redevelopment	For campsite redevelopment and improvements
Peer Educators	Contributions towards provision of peer education services
DCMS grant	Grant to provide materials to aid recruitment of volunteers
Adventure grant	Grant towards providing adventure activities
Friends of Chigwell	Money held on behalf of the Friends of Chigwell
Bushcraft Shelter	Donation towards the provision of a bushcraft shelter