

Annual Report & Financial Statements



Surrey West County



WE DISCOVER, WE GROW

Girlguiding

2020

www.ggsww.org.uk
Charity number: 273344



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Welcome

from Dr Hannah Roberts, County Commissioner



2020 certainly came with a significant number of challenges for Girlguiding Surrey West. In March the first national lockdown meant that leaders were faced with coming up with ideas of how to stay in contact with their girls. This led to a massive shift in how we deliver Girlguiding. Some leaders embracing Facebook Live and Zoom meetings early on, with others starting this as they gained confidence, and others sent out activity packs to their young members. With the increased pressures on everyone's lives it also meant that some leaders were unable to carry on running their units for the time being. The impact has been palpable with around 25% of girls having left Girlguiding Surrey West since the start of the pandemic. Some of this loss in numbers has been due to the closing of 15 units, the pressure on girls to be online a lot with the closure of schools and challenges in providing a smooth transition to the next section which meant some left once they reached the age to move on.

Despite these huge challenges, many leaders have tried extremely hard to maintain their numbers and contact with members of their units. Around half of all units had some form of face-to-face meeting when it was allowed and an estimated two thirds maintained some form of contact (this was much higher in some Divisions). And the level of upskilling for many leaders has been huge - adapting and changing our programme materials to make them work for online meetings - and by attending trainings online. We have mitigated our big drop in numbers with sound financial planning (to be discussed further into this report) and by strengthening our strategic plan to implement a Growth and Retention team in 2021 to help provide leaders and commissioners with support, ideas and inspiration to help them grow their numbers and allow girls to move onto the next section.

Despite these considerable difficulties, the county has achieved brilliant things. We started the year with County Day for 150 leaders at St George's school in Weybridge. Sally Kettle, Atlantic rower and record breaker, gave us a really inspirational talk at the start of this day and leaders got lots of opportunities to share ideas and engage with fun activities like willow weaving. On this day we also launched our two new websites and booking system for the two campsites, which was a huge piece of work. My thanks go especially to Janet Cowley for her help in achieving this this.





When the pandemic hit the County aimed to fill some of the gaps with the provision of activities for girls by running County Facebook Live events on our county page, allowing girls to join in on the fun without their leaders.

In January 2021 we upped this by running our 'Arctic Adventures' with the amazing Jake Evans Storyteller and the inspirational Mountain Girl, Anna. Our much anticipated partnership with Brooklands Museum has had to be postponed, but we look forward to this later in 2021.

Girls from all over the country (and even the USA) have also got involved with our County challenges, including Countdown to Christmas and 40 Days of Summer, where we sold an amazing 10,000 badges! My thanks to Laura Harrison, our Projects Officer, for leading the way on these and expanding our reach beyond the county.

The office has also undergone a big change as a result of the challenges we need to face in the coming years. This led to the creation of the Business Development Officer role and the appointment of Emily Eliadis who is already working extremely hard to develop the business plan for our two properties. I would like to thank Margaret and Madeleine for their years of service in the office.

So we've got a lot of challenges to face in the coming year, but in typical Girlguiding Surrey West way we are doing so with optimism, a smile on our faces and effective planning and management in the background. I would like to thank my amazing Commissioners, Management Team, Trustees, Trainers, Office staff, Campsite Teams and Leaders who have weathered this storm together.

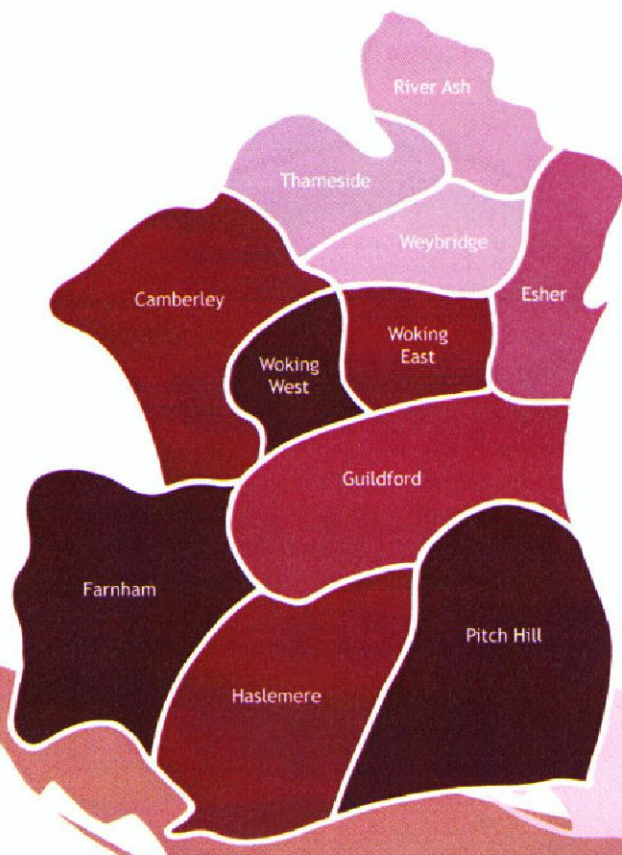


Purpose, Plan & Public Benefit

Girlguiding is the leading charity for girls and young women in the UK.

Girlguiding Surrey West is a branch of Girlguiding, which with its branches forms the United Kingdom's leading charity for girls and young women. A report on Girlguiding's Public benefit activities during the previous year can be found in its latest annual report.

Surrey West is the biggest County within the London and South East Region of Girlguiding. We have around 7,000 girls and leaders. As a subsidiary of Girlguiding we promote the objectives of Girlguiding and provide our own public benefit by aiming to be a girl led County, responding to their suggestions and those of their leaders and to meet the requirements of the leaders regarding support and training to enable us to give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities.



Our County covers West Surrey and is made up of 11 Divisions each of which is split into local Districts.

Governing Document: The Guide Association is incorporated by Royal Charter. Our County is an unincorporated Association governed by this same Royal Charter and its bylaws. Operational decisions are made by the Steering Group in conjunction with relevant Groups e.g. Management, Programme, Guiding Development and Adventure. Governance decisions are made in line with our constitution by the Trustee Board. A copy of our constitution can be found on our website www.ggsw.org.uk

Vision for Girlguiding Surrey West

INSPIRE: We are all inspired to be and do our best.

INNOVATE: We deliver a programme that provides exciting opportunities for all.



Girls and women are at the heart of what we do

IMPACT: we provide a safe environment that challenges us to be more than we ever thought possible.

IMAGE: We are positively perceived by our communities

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding Mission Statement



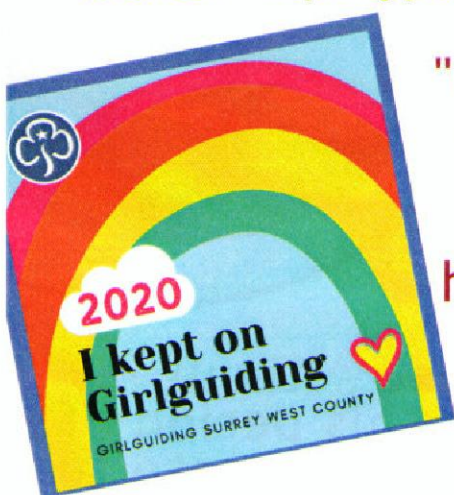
INSPIRE

Leaders and girls have done brilliant things in a really challenging year, leading to lots of County Commissioner 'well done' certificates being presented for girls and leaders.

Our areas to focus on this year are Growth and Retention - inspiring people to re-join us.



"Our Brownies have completed nearly 80 badges with almost every girl having achieved at least one badge during lockdown"



INNOVATE

We have run very successful virtual events including our Arctic Adventures. This event inspired girls to be story tellers and adventurers, with one Brownie sleeping out in a tent in her garden during a very snowy January weekend.

We have also helped leaders adapt their programme resources for online meetings via our county website and Facebook group.



IMPACT

All of our leaders have met the Safe Space training requirements by the deadline of December 2020, which has enhanced our ability to provide a safe space for all.

Girlguiding has offered a sense of normality and fun in challenging times with really positive messages from parents and leaders being shared on our county Facebook page and event groups as a result of the opportunities we have offered.



"I would have been lost without my Guiding family during this period of uncertainty. I am very fortunate to belong to an amazing District with an outstanding group of women"

IMAGE

We have a very positive public image which is presented through both our social media and website. Our county shop has done amazingly well with our reach being both national and internationally with badges being sold in the USA.

Our social media presence is growing for the campsites and we have made booking at our sites much easier.



Responsibilities of our Trustees

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustee board 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 its incoming resources and application of resources of the year.

The bye-laws of the Guide Association require the trustee board to prepare accounts annually and have them independently examined in accordance with the Charities Act. In preparing financial statements giving a true and fair view the Trustee Board should follow best practice and:

- select suitable accounting policies and then apply them consistently make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are also responsible for ensuring that the Trustees' Report and other information included in the Annual Report are prepared in accordance with Charity Law in the United Kingdom

RISK POLICY

Girlguiding takes Risk Management seriously, regularly reviewing risks with the Trustees, one of whom has accountability for "Safeguarding" and another for "Risk" within the County. We carried out a review of our Risks in all areas in September 2020. The Risk Assessments, & actions from the previous review, will next be reviewed at Trustee meetings in September 2021.

Girlguiding Surrey West 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's Public benefit activities during the previous year can be found in its latest annual report.

As a subsidiary of Girlguiding within Surrey West, we have continued to provide our own public benefit activities. In particular we have provided organisational and administrative support and training, and organised activities principally for the benefit of our members. We promote more broadly the charitable objects of Girlguiding for the benefit of girls and young women. The trustees have considered the guidance provided by the Charity Commission in connection with public benefit.

Responsibilities of our Trustees

Alison Hone, Chair of Trustees

I would like to express my thanks to the Trustee Board for their commitment and devotion to the running of our County through 2020.

Our Board has a diverse set of skills and talents. The Trustees invest themselves fully to their roles. The Board welcomed Venetia Cooper and Nick Richardson in 2020 and I am grateful for their time and talents which they have brought to the Board.

Through 2020 the Board undertook a site visit to Herons Wey to discuss the future strategy for our two most important assets Herons Wey and Paxmead. The Trustee Board has adopted a new strategic plan to focus the direction of the County going forward. As the Global Pandemic broke in March 2020, the Trustees met more regularly to keep abreast of the developments in Guiding and consider the impact of this.

My role as Chair of Trustees will be coming to an end in April. I would like to welcome our new Chair and I am confident the County will go from strength to strength under its new leadership.



Our Trustees

Chair of Trustees: Alison Hone (until April 2021)

County Commissioner: Hannah Roberts

Assistant County Commissioner: Diane Vasey

County Treasurer: Denise Clark

Risk Trustee: Janet Cowley

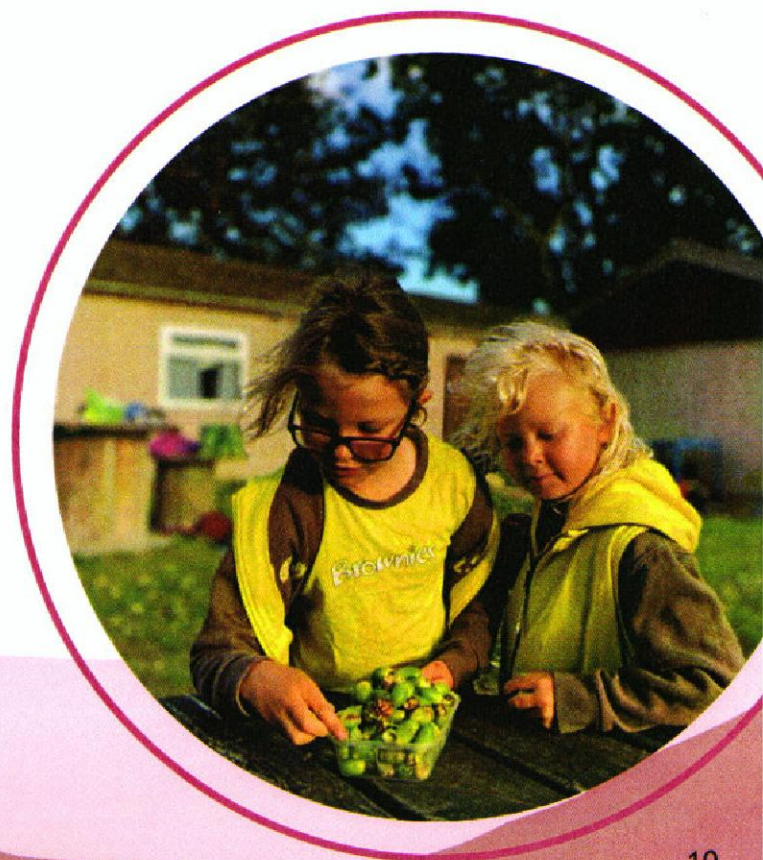
Safeguarding Assistant Lead Volunteer: Jan Freemantle

Health and Safety adviser: Mike Kelly

Chair of Campsites: Georgina Churchlow

Legal Trustee: Nick Richardson (from Feb 2020)

Financial Trustee: Venetia Cooper (from March 2020 and incoming Chair from April 2021)



Financial Review

2020 was a year like no other. Our Subscriptions, which fund our Office and a number of other trainings and events, were received in April and based on a typical year's expected expenditure which, of course, 2020 was not. Our trainings reduced in number and went online, our events had to be cancelled or delayed, but our Office continued to operate and was re-vamped this year to more closely match our needs.

The 2 Campsites. Herons Wey/Weyside and Paxmead, were closed for a large part of the year as the Coronavirus rules prevented their opening. Normally these make a profit which is invested back in the sites so this could have posed a problem but the 2 £10,000 section 2a Retail, Hospitality and Leisure Grants from the government (1 for each site) plus generous donations from Boating groups and Family Campers meant that Paxmead made a slight profit in the year and Herons Wey only a small loss. This has however had a negative impact on our accounts because the profits are normally material.

We anticipate a reduced subscription due to a reduced membership in 2021. We anticipated a reduction of around 30% in our paying membership but it is likely to be less, around 25%. It is unlikely that the Campsites will also be able to run fully and so will need supporting as the £10,000 government grants are not likely to be available.

Following the appointment of a Projects Officer in the County Office in 2018, our online shop and online sales have really taken off. A number of initiatives helped our girls and leaders get through lockdown and also generated a good profit for us with which to fund other Girlguiding Surrey West activities. Our online shop, building on last year's redevelopment of our websites, is now THE way to buy badges and is attracting people from all over the country and the Trading income has increased significantly compared to prior years. These profits are factored into our 2021 budget as income, with the shops margin being 35% across all product lines.

We have also worked on getting better deals, more reliable suppliers for the County, particularly the Campsites and ensuring that we are not charged VAT. This has been key this year as our sites have been closed so reductions in monthly payments (& related refunds) have been essential in maintaining profitability. This will continue next year with large unavoidable costs such as insurance.

Interest remains low, and getting lower. Dividends have remained resilient, and we need to make sure we maximise our investment return. With interest rates as low as they are, though, it is difficult to find any good deals but we continue to look, in hope!

Fund	Income	Expenditure
Unrestricted other than Designated	See Note 3 - 6	See Note 7 - 9
Restricted	See Note 16	See Note 16
Designated	See Note 17	See Note 17

Risk Assessment Statement of Public Benefit

- Girlguiding takes Risk Management seriously, regularly reviewing risks with the Trustees, one of whom has accountability for “Safeguarding” & another for “Risk” within the County
- We carried out a full review of our Risks in all areas in February 2018. The Risk Assessments, & actions from the previous review, will next be reviewed at Trustee meetings in January 2021.
- Girlguiding Surrey West 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’s Public Benefit activities during the previous year can be found in its latest annual report.
- As a subsidiary of Girlguiding within Surrey West, we have continued to provide our own public benefit activities. In particular we have provided organisational and administrative support and training, and organised activities principally for the benefit of our members. We promote more broadly the charitable objects of Girlguiding for the benefit of girls and young women. The trustees have considered the guidance provided by the Charity Commission in connection with public benefit.
- As a result of the global pandemic COVID- 19, the Trustees have revised budgets and forecasts for 2021 through 2022 and will also critically review the financial position of the Charity throughout the next twelve months. Following this review the Trustees believe that Girlguiding Surrey West is a going concern as the level of reserves currently in place are sufficient to cover losses which are incurred for the foreseeable future.

Investment Policy

Our Investment Policy is to invest our Contingency fund (decreased from £54,000 at the end of 2019 to £46,953 at the end of 2020) in a specialist Investment fund for Charities, which is Low-Medium risk. This policy will be reviewed in 2021.

Volunteer Hours

Our Volunteers give an average of 3 hours a week, in a normal year, in the service of Girlguiding Surrey West at Unit Level with the Senior Management Team, Herons Wey & Paxmead Site teams, Division & District Commissioners, Advisors and Trainers volunteering for an average of 7-10 hours per week for duties outside their units with some working an additional 20 hours per week. This time is all voluntary and is significant. We do currently have volunteers willing to dedicate that time but we also pay for some services which would be difficult for volunteers to do. This includes our County Admin Office staff.

Forward Planning

Whilst the COVID restrictions remain in force the trustees do not consider it prudent to progress our forward plans and will concentrate on stabilising and growth once it is possible to do so.



Reserves Policy and Approval of Accounts

Unrestricted Reserves total about £211,000 (£208,000 in 2019). The trustees consider that 6 months expenditure should normally be kept to meet the trustees' responsibilities including the need to deal with the Herons Wey/Weyside and Paxmead Riverside Base. However this needs to be higher than previous years in recognition of the impact of Coronavirus on the income to the campsite and boating centre. The difference is held to fund on-going programmes for the development of the Herons Wey Campsite & Paxmead Riverside Base, with plans to invest heavily in the sites over the coming 5 years and other opportunities that will come up from time to time.

These accounts were approved by the Trustees on April 17th, 2021 And signed on their behalf by



Hannah Roberts
County Commissioner
Girlguiding Surrey West



Ali Hone
Chair of Trustees (outgoing)
Girlguiding Surrey West



Venetia Cooper
Chair of Trustees (incoming)
Girlguiding Surrey West

Statement of Financial Activities for the year ending 31st December, 2020

		2020				2019
		Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds	Prior Period Total Funds
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	50,234	779	-	51,013	63,773
Charitable activities	3	25,799	11,586	-	37,385	122,218
Other Trading Activity	4	30,540	804	326	31,670	14,363
Investments	5	4,607	790	-	5,397	6,467
Other Income	6	10,000	10,000	-	20,000	-
Total		121,180	23,959	326	145,465	206,821
Expenditure on:						
Grants and donations payable		250	-	2,135	2,385	2,540
Guiding activities		45,684	13,197	3,070	61,951	94,544
Support costs		97,678	25,551	-	123,229	120,844
Charitable activities	7,8	143,612	38,748	5,205	187,565	217,928
Other trading activities	9	21,217	1,138	441	22,796	13,854
Total:		164,829	39,886	5,646	210,361	231,782
Investment Assets		(5,012)	(2,148)	-	(7,160)	6,184
Net income/(expenditure)		(48,661)	(18,075)	(5,320)	(72,056)	(18,777)
Transfers between funds		11,739	(6,000)	(5,739)	-	-
Reconciliation of funds:						
Total funds brought forward	16,17	1,146,679	334,349	124,788	1,605,816	1,624,593
Total funds carried forward		1,109,757	310,274	113,729	1,533,760	1,605,816

Notes for the Accounts

1. ACCOUNTING POLICIES

Basis of accounting

The Accounts (financial statements) are for the entity Girlguiding Surrey West and have been prepared on the accruals basis in accordance with the historic cost convention. The financial statements have been prepared in accordance with The Statement of Recommended Practice : Accounting and Reporting by Charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The presentational currency is sterling and the accounts have been rounded to the nearest £1

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) (Second Edition)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Notes for the Accounts

Incoming Resources

Income

The main income streams for the charity are subscriptions received from the membership, donations, grants, campsite and boating activities and from the sale of badges and shops at Herons Wey and Paxmead.

Income is recognised when receivable. Grants are recognised when receivable except to the extent that performance conditions have not been met. Income relating to bookings at Herons Wey and Paxmead is deferred to the year of the activity taking place.

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the donations, legacy or similar income
- The income receivable can be measured reliably and it is probable the income will be received.

Tax relief on donations and gifts

Incoming resources from tax claims are included in the SOFA at the same time as they gift to which they relate.

Gifts in kind for sale or distribution

These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Gifts in kind for use by the charity

These are included in the SOFA as incoming resources when available.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

Notes for the Accounts

Outgoing Resources

Support costs

Support costs include the cost of administering the county office, governance costs and depreciation.

Grants payable

These represent the cost of subsidising international events plus discretionary grants but excludes Lettings Subsidy paid to units to help with Hall hire costs.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Operating Leases

Rents paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Expenditure

Redundancy payments are made in line with the statutory requirements

Assets

Tangible fixed assets for use by the charity.

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. The charity does not have a policy of revaluation. Depreciation is provided on a straight line basis, no less than 3 years.

Debtors

Debtors are recognised at settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts due.

Investment

Investments are initially recorded at transaction value and subsequently measured at fair market value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

Notes for the Accounts

Stocks

Shop Stocks are valued at the lower of cost and market value.

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for trade discounts.

Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for a particular area of the Charity's work.

Financial Instruments

The charity's financial assets and liabilities qualify as basic financial instruments and as such are initially recorded at cash, transaction or settlement value. Current Assets and liabilities are measured at cash or settlement value

Pension

The charity contributes to a money purchase scheme on behalf of its employees. This is operated by the Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of salaries and are charged to the unrestricted fund.

Going Concern

The Trustees have considered going concern up to one year from the date of signing these accounts. The trustees have assessed the ongoing impact of COVID-19 and have produced budgets which take into consideration the impact on operational activities in 2021 and 2022 which show a loss being made in 2021 with a return to profitability in 2022. The trustees, based on the assessment, believe there are sufficient reserves for GGSW to continue operating for the foreseeable future. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these accounts requires the Trustees to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and assumptions are based on historical experience and other factors and are reviewed on an ongoing basis. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Notes for the Accounts

2. Donations

	2020 (£)	2019 (£)
Donations	51,013	63,773

Donations in the year were £51,013 (2019: £63,773) of which £50,234 (2019: £52,584) were unrestricted and £779 (2019: £11,189) were restricted.

3. Incoming resources from charitable activities

	2020 (£)	2019 (£)
Events & Trainings	5,541	13,045
International Trips	-	12,057
Herons Wey	20,258	56,531
Paxmead including Shop	11,586	35,585
Campsite Contribution to County Office	-	5,000
Total	37,385	122,218

Incoming resources from charitable activities was £37,385 (2019: £122,218) of which £25,799 was unrestricted (2019: £86,633), £0 was Designated (2019: £5,058) and £11,586 was restricted (2019: £35,585).

4. Income from other trading activities

	2019 (£)	2019 (£)
County Sales including Badges	30,540	6,623
Herons Wey Shop Sales	326	5,058
Paxmead Badges Sales	804	2,682
	31,670	14,363

Incoming resources from Other Trading activities was £31,670 (2019: £14,363) of which £30,540 was unrestricted (2019: £6,623), £326 was Designated (2019: £5,058) and £804 was restricted (2019: £2,682).

5. Investment Income

The investment income from dividends of £5,397 (2019: £6,467) arises from money held in interest bearing accounts.

6. Other Income

Girlguiding Surrey West received a £10,000 section 2a Retail, Hospitality and Leisure Grant for each sites, being £10,000 Restricted and £10,000 Unrestricted.

Notes for the Accounts

7. Charitable Activities

	Guiding Activities	Grant Funding of Activities	2020 Total (£)	2019 Total (£)
Grants & Gifts		250	250	100
Lettings Subsidy		2,135	2,135	2,440
General Guiding activities	1,695		1,695	9,447
International trips	515		515	15,388
Training expenses	2,764		2,764	5,665
County Day	8,965		8,965	-
Herons Wey Camp Site	34,870		34,870	34,224
Paxmead	13,142		13,142	29,820
Support Costs	123,229		123,229	120,844
Total	185,180	2,385	187,565	217,928

See Note 8 for a breakdown of support costs

Expenditure on Charitable activities was £187,565 (2019: £217,928) of which £143,612 (2019: £160,802) was unrestricted, £5,205 (2019: £11,918) was Designated and £38,748 (2019: £45,208) was restricted.

Refund of Grant to LaSER worth £250 was given by Girlguiding Surrey West in 2020 as the funds should have been used in 2019.

8. Support Costs

	2020 (£)	2019 (£)
Publications and other promotional activity	-	56
Stationery, Printing, copying	-	182
Phone, postage, Mileage	154	80
Archivist & Website	605	1,055
County Office	35,881	25,224
Other	3,616	6,926
Depreciation	80,302	85,410
Governance	2,671	1,911
Total	123,229	120,844

Expenditure on support costs was £123,229 (2019: £120,844) of which £97,678 (2019: £87,877) was unrestricted and £25,551 (2019: £32,967) was restricted. Independent Examination Fees in 2020 were £2,400 (2019: £2,400).

Notes for the Accounts

9. Cost of Trading and Other Sales

	2020 (£)	2019 (£)
County Sales including Badges	21,217	7,565
Hérons Wey Shop Sales	441	4,965
Paxmead Shop Sales	1,138	1,324
Total	22,796	13,854

Expenditure on Trading and Other Sales was £22,796 (2019: £13,854) of which £21,217 (2019: £7,565) was unrestricted, £441 (2019: £4,965) was designated and £1,138 (2019: £1,324) was restricted.

10. Salary Costs

	2020 (£)	2019 (£)
	£	£
Payroll Administration @ £10/month	120	120
Salary	31,860	21,145
Employers Pension contribution	672	-
Employers National Insurance	1,106	243
Total	33,758	21,508

Girlguiding Surrey West's Payroll is operated by Girlguiding LaSER (London & South East Region). No salaries were paid to Key Management Personnel including Trustees, Senior Management or Steering Committee representatives.

11. Trustees and Other Related Parties

No remuneration was paid to a trustee or connected person, and there were no payments to related parties. Payments to Trustees, to a value of £2,867, relate to the travelling and other incidental costs in respect of their roles by 4 of the trustees but excludes expenses related to events or training that they were part of. For 2020 the payments include Internet contributions, a new PC, COVID related activities and requirements, as well as a ZOOM licence.

No Trustees & Related parties to Girlguiding Surrey West donated back their expenses, so that Gift Aid could be claimed during 2020.

Notes for the Accounts

12. Fixed Assets

Cost	Land (£)	Buildings structure and maintenance Freehold (£)	Buildings structure and maintenance Leased (£)	Equipment & site (£)	Total (£)
Cost at 1/1/20	942,500	565,803	330,800	117,525	1,956,628
Additions in year	-	4,056	-	4,368	8,424
Disposals	-	-	-	-	-
Cost at 31/12/20	942,500	569,859	330,800	121,893	1,965,052
Depreciation					
Provision at 1/1/20	-	501,545	78,460	90,288	670,293
Disposals in Year	-	-	-	-	-
Provided in year	-	47,623	23,320	9,359	80,302
Provision at 31/12/20	-	549,168	101,780	99,647	750,595
Net Book value at 31/12/20	942,500	20,691	229,020	22,246	1,214,457
Net Book value at 1/1/20	942,500	64,258	252,340	27,237	1,286,335

13. Investments

	2020 (£)	2019 (£)
Value at Start of Year	54,114	47,930
Investment in Year	-	-
(Losses) / Gains on re-valuation	(7,160)	6,184
Value at End of Year	46,954	54,114

14. Debtors and Prepayments

	2020 (£)	2019 (£)
Debtors	1,373	414
Prepayments	1,728	1,121
	3,101	1,535

15. Creditors and Accruals

	2020 (£)	2019 (£)
Creditors	1,409	3,287
Deferred Income	10,826	11,692
Accruals	2,400	2,400
	14,635	17,379

Notes for the Accounts

Deferred Income consists of

Item	Amount Deferred 2020 (£)	Amount Deferred 2019 (£)
Weyside /Herons Wey	6,638	5,506
Paxmead	3,893	3,849
First Response Training	295	279
Other	-	2,058
	10,826	11,692

16. Restricted funds

Analysis of movement in restricted fund

	2020 (£)
Balance at 1st January 2020	334,349
Income Resources	23,959
Resources Expended	(39,886)
Transfers	(6,000)
Gain on revaluation of Investment	(2,148)
Balance at 31st December 2020	310,274

Paxmead Operating Fund : Paxmead Boating Centre was taken over on the basis it was entirely self-supporting and not giving a Financial drain to GGSW. Included in the restricted fund above was a brought forward balance of £334,349, income of £23,959, costs of £39,886 and losses on investments of £2,148. The transfer of £6,000 from Restricted to Unrestricted funds is 20% repayment of a loan of £ 30,000 from Girlguiding Surrey West towards the Paxmead Building Work carried out in 2019. The balance on the fund at the end of the year was £310,274. The major incomes in 2020 were £7,791 from bookings, £804 from the shop & £1,724 from Boating. No events were held this year because of the COVID crisis, but donations of £12,006 were received to help defray costs.

The Paxmead Building Project Phase 1 is completed but fundraising for Phase 2 will be starting soon. This will provide changing facilities in the boatyard. £779 was received for this in 2020 although fund-raising has yet to start formally.

There were no costs and no income for International trips in the Restricted Fund in 2020. Trips planned for 2020 were cancelled.

Notes for the Accounts

17. Unrestricted funds

Analysis of movement in Unrestricted & Designated funds

	Balance at 1 January 2020 (£)	Incoming Resources (£)	Resources Expended (£)	Transfers (£)	Gains on Investment Assets (£)	Balance at 31 December 2020 (£)
General Fund	1,146,679	121,180	(164,829)	11,739	(5,012)	1,109,757
Designated Lettings Subsidy Fund	3,990	-	(2,135)	-	-	1,855
Designated HW Shop Fund	7,575	326	(882)	-	-	7,019
Designated HW Equipment	113,223	-	(2,629)	(5,739)	-	104,855
Total	1,271,467	121,506	(170,475)	6,000	(5,012)	1,223,486

Lettings Subsidy : GGSW allocates surplus funds at the end of each year toward providing a subsidy to our units for hall hire. This means the subs paid by the girls can be used by the units for activities, materials and so on and not for the meeting rooms.

Herons Wey Shop : The Closing Balance for Herons Wey Shop consists of the value of the stock £3,224 plus working capital for the start of 2021.

Herons Wey Equipment: The Trustees designated £80,000 for future capital projects in 2018 to add to what was already saved from previous years. In 2020 £4,000 spent on Track repairs and £1,739 on the Alders cabin was transferred to Unrestricted funds and a further £2,629 was spent to complete the Alders Changing rooms.

18. Financial Commitments

In 2015 the charity signed a lease agreement to rent Paxmead Riverside Base for 20 years, initially at a rent of £1,500 per annum. The lease is between The Girlguiding Trust Corporation and Spelthorne Borough Council with Girlguiding Surrey West taking over the tenancy from Girlguiding LaSER (London and South East Region) in December 2014. The charity to withdraw from the lease without penalty at any time, Spelthorne Council cannot. There will be a rent review every 5-7 years. This involves running the Paxmead site for boating and related activities. The site makes considerable profit, in normal years, which are being re-invested for refurbishment of the facilities.

Notes for the Accounts

19. Funds by Net Assets

2020	Unrestricted (£)	Restricted (£)	Designated (£)	Total (£)
Investments	32,868	14,086	-	46,954
Fixed assets	979,408	235,049	-	1,214,457
Current assets	108,004	65,251	113,729	286,984
Current Liabilities	(10,523)	(4,112)	-	(14,635)
Total	1,109,757	310,274	113,729	1,533,760

2019	Unrestricted (£)	Restricted (£)	Designated (£)	Total (£)
Investments	37,879	16,235	-	54,114
Fixed assets	1,025,735	260,600	-	1,286,335
Current assets	95,807	62,151	124,788	282,746
Current Liabilities	(12,742)	(4,637)	-	(17,379)
Total	1,146,679	334,349	124,788	1,605,816

20. Related Party Transactions

No key personnel, trustees or the families of key personnel have benefited financially from the relationship with Girlguiding Surrey West. There are no related party transactions.

21. Capital Commitments

There are no capital commitments carried forward from 2020 to 2021.

Notes for the Accounts

22. Impact of COVID-19 on Future Projects

As a consequence of the closure of Herons Wey Campsite, Weyside and Paxmead Riverside Base during the COVID 19 crisis, the trustees for Girlguiding Surrey West have reviewed the budgets and future plans for the sites. Whilst the sites continue to be closed no work will be carried out, under the lockdown restrictions imposed by the UK Government and our Trustees.

The work on the Alders Toilet Block at Herons Wey Campsite was completed in 2020, opening up further site for hire once we are permitted to do so. Further work on either site is suspended but are improvements rather than work that is essential for the operation of the sites.

Other than plans for the campsites or residential centres, all face to face events, most trainings and meetings continue to be suspended until further notice although our Guiding units, trustees, Senior Management teams and others continue to meet via Zoom or MSTEams . In addition, practical training for First Response have been held when appropriate and permitted by the regulations. Girlguiding Surrey West sees opportunities in continuing the meetings albeit online as it engages far more people eg parents, other children and will give us the chance to review the need for face to face meetings for Trustees, Senior Management, Steering Committee etc in the future. For unit meetings there is a strong feeling that girls prefer and benefit from face-to-face meetings which will be re-started at the earliest possible opportunity.

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Girlguiding Surrey West

I report to the trustees on my examination of the financial statements of Girlguiding Surrey West ('the charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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.

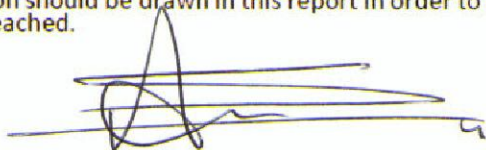
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.



Andrew Skilton

10 May 2021

ICAEW
Brewers Chartered Accountants

Bourne House

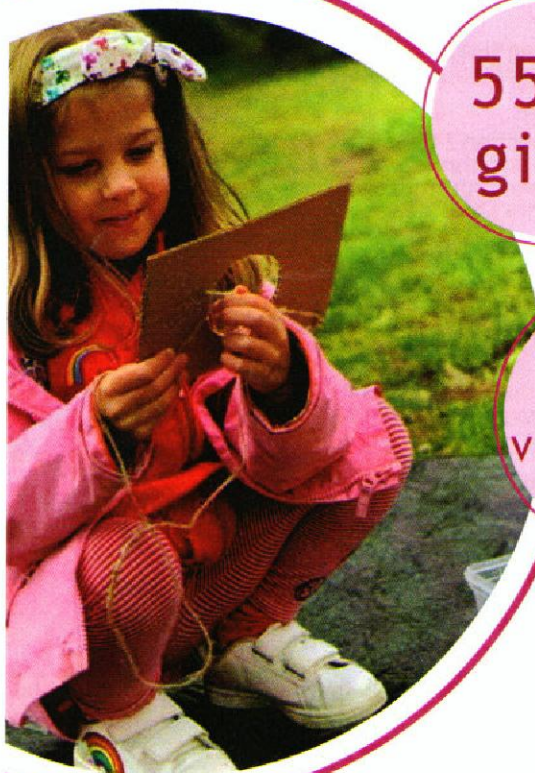
Queen Street

Gomshall

Surrey

GU5 9LY

Our Year in Numbers



5508
girls

1158
volunteers

30 County Commissioner Well Done certificates sent to girls and leaders who have done great things including donating their hair to charity, making scrub bags for members of the NHS, making posters for older members of their community, running activities at their online meetings and going above and beyond

Region Chief Commissioner's award presented to Georgina Churchlow

1 Going Away With Licence completed

5 Going Away With Licence with additional modules completed

3 people have added one or more additional modules to existing licences

About half of units had at least one meeting face to face when we were able to



APPENDIX 1

ADDRESS AND PERSONNEL

Principal Office	Girlguiding Surrey West Old Woking Community Centre Sundridge Road Woking SURREY GU22 9AT
Websites	www.ggsww.org.uk www.heronswey.org.uk www.paxmead.org.uk
Bank	CAF Ltd 25 Kings Hill Avenue West Malling KENT ME19 4JQ
Independent Examiner	Andrew Skilton ACA Brewers Chartered Accountants Bourne House Queen Street Gomshall SURREY GU5 9LY