



WE DISCOVER, WE GROW

**Girlguiding**

*Surrey West County*



# Annual Report & Financial Statements

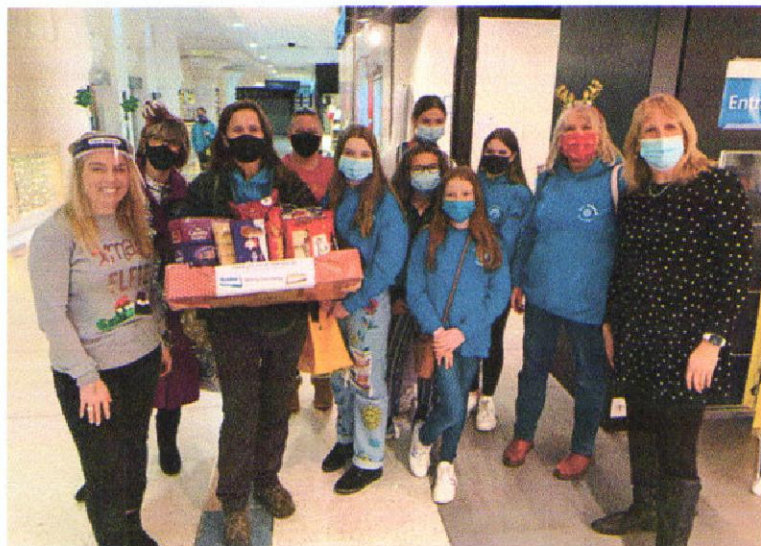
[www.ggsw.org.uk](http://www.ggsw.org.uk)

Charity number: 273344

# 2021



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# Welcome

From Dr Hannah Roberts,  
County Commissioner



The beginning of 2021 saw the introduction of another national lockdown, which meant units returning to meeting virtually and sending activity packs out to members. It really wasn't until the summer that units started getting a bit more back to 'normal' by meeting outdoors, but with the additional challenge of social distancing.

Despite the challenges of meeting in this way, no least due to the increased level of risk assessments required to be written by Leaders and signed off by Commissioners, our volunteers faced this head on and provided lots of opportunities for fun and adventure for girls and young women in our county. Mitigations for Covid-19 have had to be maintained and we have not been able to grow to the extent we would have wished coming out of 2020.



Our numbers have grown by approximately 300 young members, which is positive, but some areas are very much struggling due to a lack of volunteers. This has led to a review of the strategic plan for the County and our two main points of focus for the coming years will be to:

- Grow and broaden our membership and develop our culture to be more inclusive.
- Provide adult members with practical support in the aim of reducing their workloads whilst also offering rewarding opportunities to help them reach their potential.

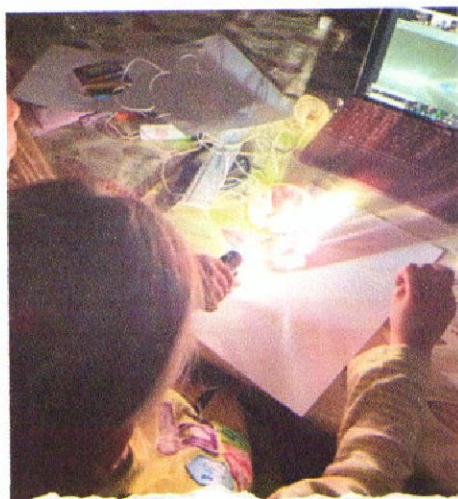
As part of these key aims two new teams were created: Growth + Retention and Inclusion + Diversity. In the coming years they will work alongside other county teams and employees in the County Office to support these key areas, which are crucial for the long-term health of our charity.

In addition to units and local teams meeting virtually, all our training was carried out online for the first half of the year. National and regional provision meant that the backlog of volunteers needing First Aid training were able to undertake an online course and then complete a practical session when rules permitted. We are indebted to Jean Earl for the amount of first aid training she carried out this year.





With rules relaxing in the latter part of the year, we ran the first face to face Commissioners Air and Share for two years. At this event the new strategic plan was revealed with sessions run on these topics. One discussion held on this day was around the increasing burden being placed on Commissioner roles (which we as a county had raised with Girlguiding) and how we could mitigate this risk, both in terms of the burn out of volunteers and the challenge of recruiting to these vital roles. As a result, and with further consultation, we have decided to appoint a new Administrator role to the office, which will specifically be there to support Commissioners. Owing to a lower than predicted spend in the budget for the past two years and careful accounting, this 22-month role (initially) has not led to the increase in our yearly subscription and should make being a Commissioner a more rewarding experience.



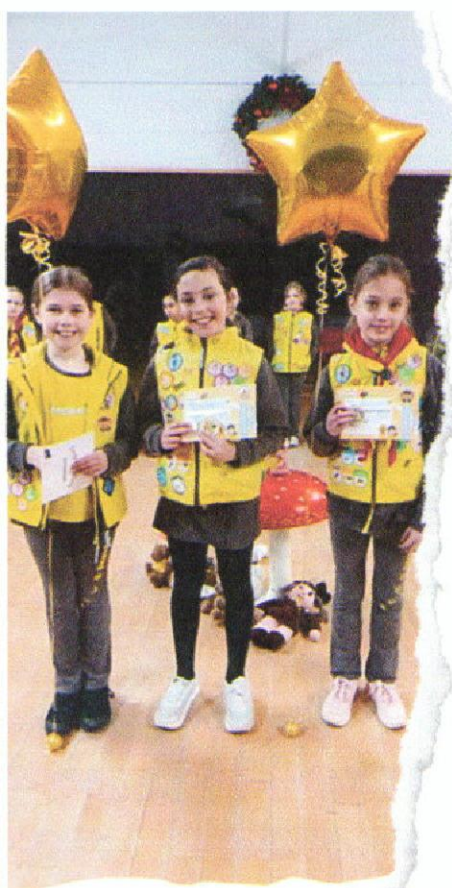
2021 also saw the initial development of the strategic planning of the two county campsites, which will be presented and actioned early in 2022. This planning is being well supported by the new Business Development Officer: Lara Hughes, who joined us in October, and has already had a significant impact on making our booking systems easier to manage. My thanks to Georgina Churchlow for the huge amount of research and work she has put in to develop these plans, which intend to secure the economic position of the sites for the future and provide more opportunities for adventure and fun for girls and women in our county.

Fun was also had in 2021, with girls enjoying the second version of the 40 Days of Summer and Countdown to Christmas badges. We also held a successful virtual sleepover filmed from Brooklands Museum (our partners for 2021) and many units joined in on our Pioneers of Land and Air badge. My thanks to Laura Harrison for leading the team for the challenge pack and for putting together the footage for the virtual event. In addition thanks to Claire Cottrell and girls from Girlguiding Hersham District for making it such a fun event to do. Over 1500 badges have been sold to units all over the UK with interest going into 2022.

It is our willingness to think around problems that makes me very proud of our county. It certainly hasn't been an easy couple of years, but in typical Girlguiding Surrey West style, we have faced our challenges head on. I'm very excited for what 2022 will bring, in terms of training that will develop our strategic goals, many events being held at Paxmead and Herons Wey, and the opportunity to meet lots of volunteers at events like Scoutabout, Bazazz and County Day. As ever, none of this would be possible without the brilliant Leaders, Commissioners, County Team members, Office Staff, Campsite Teams, Trainers, Trustees, and young members who make Girlguiding Surrey West the fantastic charity it is.



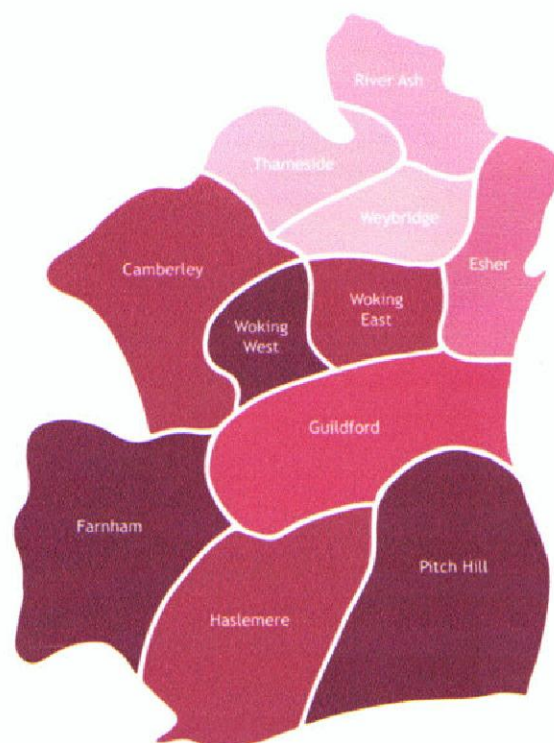
# Purpose, plan & public benefit



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 7,500 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.ggsww.org.uk](http://www.ggsww.org.uk)





# Vision

For Girlguiding Surrey West



## INSPIRE

We have sought to help overcome the increased workload of the Commissioner role by deciding to appoint a new Administrator in early 2022 to support admin needs and make this very important volunteer role more appealing.

## INNOVATE

We developed new partnerships with Brooklands Museum, running a very successful virtual event in October. New partnerships were also developed for the campsites, including with the RSPB, which has helped to diversify our revenue income.

## IMPACT

Two new teams have been created: Growth + Retention and Inclusion + Diversity to support our two key strategic aims.



## IMAGE

Improvements continue to be made to our websites, including the introduction of easier booking for day events at our campsites. One of our big goals for 2022 is to help local teams develop their social media skills.

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**





# Vision

For Girlguiding Surrey West

## OUR STRATEGY

Grow and broaden our membership and develop our culture to be more inclusive.

Provide volunteers with practical support, reduced workloads and rewarding opportunities to help them reach their potential

Our properties will become more economically viable with strong teams to drive forward their individual visions.

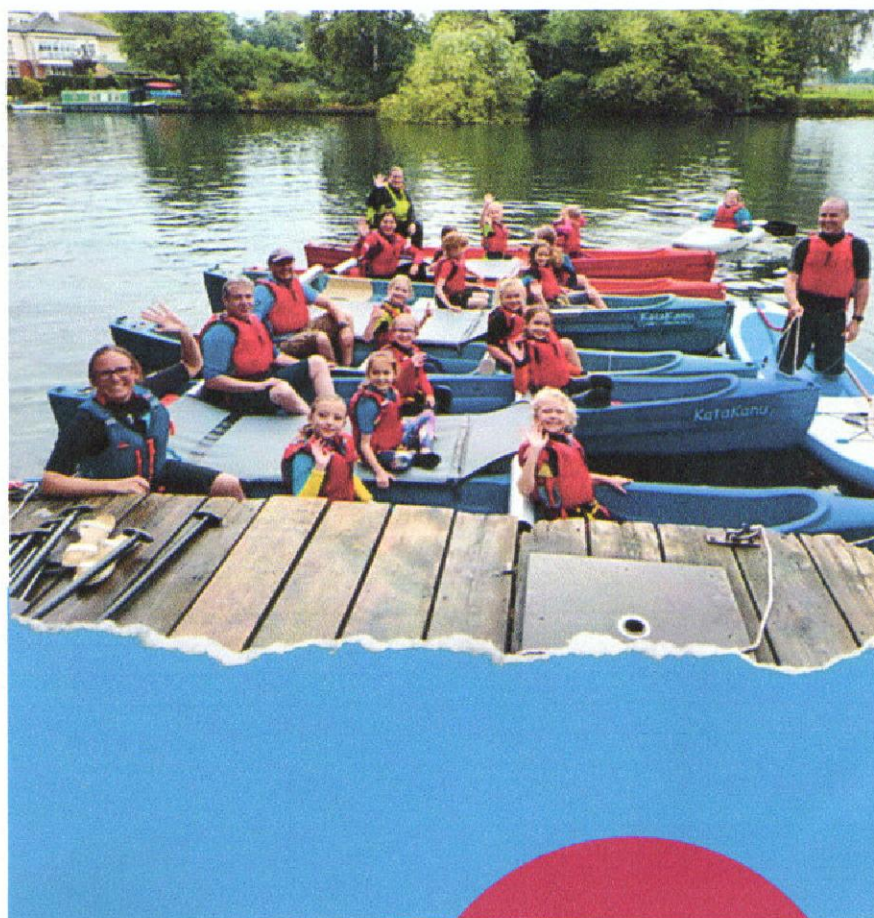
## HERONS WEY

To create a space that provides residential experiences and opportunities specifically in the fields of physical activity, nature education and historical education.



## PAXMEAD

To create a genuine riverside base providing residential experiences and opportunities that make the most of its location and access to the Thames





# Responsibilities of Trustees and Chair's report

Venetia Cooper, Chair of Trustees

We are proud of how Girlguiding Surrey West has continued to deliver its mission during 2021 inspiring thousands of girls and young women, and supporting our amazing teams of dedicated volunteers.

The pandemic has continued to make it challenging for us to deliver face to face activities, but we are delighted by how our volunteers and girls have innovated and adapted to the circumstances. We were pleased that our significant county assets - Paxmead Riverside Base and Herons Wey campsite - have weathered the closures necessitated by the pandemic relatively well, and both remain in a sound financial position. We are in the fortunate position to be able to invest in both sites for the benefit of our members, and to ensure they continue help us deliver our mission in the years to come.

None of this would be possible without our volunteers. I would like to thank in particular Hannah Roberts, our County Commissioner. As well as her excellent county team, she has been ably supported by our Trustee Board, who I would also like to thank for their contributions and support over 2021. We welcomed Julie Waters to the Trustees in September 2021, and Mike Kelly agreed to extend his term by a further two years.





# Future Strategy for Herons Wey and Paxmead



In 2020 and 2021, Covid had a serious impact on the financial results of both Paxmead and Herons Wey. However, it enabled us to develop into new areas that contributed to surpluses in both. Adding these new customer bases to our traditional Guiding ones should strengthen our cashflow as we move out of Covid.

For the five years from 2022, we have established an investment plan designed to carry the sites forward.

For Paxmead this focusses on building a successful boating operation. There are several strands to this including understanding our users and providing what they want, building the instructor team as well as investing in a new jetty and changing rooms.

For Herons Wey, the challenge is different and reflects the age of the buildings on site. Some of the original buildings are coming to the end of their lives and will be refurbished and refreshed to provide the facilities the modern Guide is looking for. The activities on site are being expanded to link closely to the new programme while exploiting the natural assets we have. So we are creating a small nature reserve to enhance biodiversity and linking it with a range of activities developed partly through a partnership with RSPB. Surrey Wildlife Trust have also been helping us to develop ideas.

To help fund these projects, we have developed a fundraising policy and are actively pursuing opportunities as they arise.





# List of trustees

Chair of Trustees - Venetia Cooper (from April 2021)

Chair of Trustees - Alison Hone (until April 2021)

County Commissioner - Hannah Roberts

County Treasurer - Denise Clark

Risk Trustee - Janet Cowley

Finance Trustee - Venetia Cooper

Safeguarding Assistant Lead Volunteer - Jan Freemantle

Health and Safety Adviser - Mike Kelly

Chair of Campsites - Georgina Churchlow

Legal Trustee - Nick Richardson

Trustee Representative from Steering Group - Julie Waters (from September 2021)

Trustee - Diane Vasey





# Financial Review

Having hoped that 2021 was a recovery year from COVID, it turned out to be similar to 2020. We have kept our County Office going throughout the year but the Campsites were largely shut or just open for small scale camping and boating. The precautions we had taken in 2020 to avoid unnecessary cost continued but income from the Annual subscription was reduced (as anticipated) as our membership declined, predominantly due to the lack of Rainbows coming into our units during the year.

Thanks to COVID grants and the precautions we took the campsites made a profit and the charity also returned a profit for the year. No capital projects were undertaken but we plan to make some significant changes at Herons Wey starting in 2022 so we have increased the Designated Funds by £28,000 for those works. The Herons Wey and Paxmead Strategies were documented and submitted for approval to provide guidelines on what needs to be done. Herons Wey is wholly owned by us whereas Paxmead is leased so we took the decision to concentrate largely on Herons Wey but to boost the Boating Opportunities at Paxmead, which started in 2021. Boating was something that we could continue with during the pandemic.

Furthermore, the trustees re-assessed, in the light of what we learnt over the past 2 years, the level of reserves we hold and have increased this by 50% to around £75,000. This will be invested, as the current Reserve is, but the Investment Policy, also agreed by the Trustees, has updated our requirements. We are currently looking for suitable Investment opportunities and expect to have invested the full reserve in the first half of 2022.

Despite the Pandemic having a major negative impact on us we are proud that we have remained financially resilient and even made a profit to re-invest in our girls, our campsites and to expand the services offered by our Office.

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

(\* Funds are defined in Note 1, "Funds")



# Risk Assessment

## Statement of Public Benefit

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.

- Girlguiding Surrey West is bound by, and operates in accordance with, Girlguiding UK's Safeguarding Policies & Procedures
- We carried out a review of our Risks in all areas in September 2021. The Risk Assessments, and actions from the previous review, will next be reviewed at the Trustee meeting in September 2022.
- 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.
- With respect to financial risks, the Trustees believe that Girlguiding Surrey West has a strong financial position and healthy cashflows. Specifically, the Trustees believe that Girlguiding Surrey West is a going concern; the level of reserves currently in place are more than sufficient to cover an extremely prudent assumption on the possible losses that may be incurred.

## Investment Policy

- Our Investment Policy has been to invest our Contingency fund (increased from £46,954 at the end of 2020 to £51,187 at the end of 2021) in a specialist Investment fund for Charities, which is Low-Medium risk.
- The Investment Policy was reviewed in 2021 as part of a regular cycle of policy review. The main changes to the policies were to: articulate the investment risk appetite more clearly; and to embed responsible investment principles into the investment policy, going beyond a purely exclusionary approach. The Trustees believe that this updated policy better reflects GGSW's aims, and will ensure that the GGSW's strong financial position is safeguarded in light of inflationary pressure.

## 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 Plans

Girlguiding Surrey West will be focusing on two key areas over 2022:

1. Members.
  - a. Grow and broaden our membership, and develop our culture to be more inclusive.
  - b. Provide volunteers with practical support, reduced workloads; and rewarding opportunities to help them reach their potential.
2. Assets: Our properties will become more economically sustainable, with strong teams to drive forward their individual visions.

Our strategic plan for our assets – Herons Wey and Paxmead Riverside Base – sets out an ambitious 5-year vision that will see each site developed significantly. Specifically, we aim to:

1. Create a riverside base at Paxmead providing residential experiences and opportunities that make the most of its location and access to the river Thames.
2. To create a space at Heron's Wey that provides residential experiences and opportunities, specifically in the fields of physical activity, nature education and historical education.

## Reserves Policy & Approval of Accounts

Unrestricted free Reserves total about £249,000 (£211,000 in 2020).

The trustees consider that 6 months expenditure should normally be kept to meet the trustees' responsibilities including the need to address any unexpected issues at Herons Wey/Weyside and Paxmead Riverside Base. Through the updated Reserves Policy, the target level of reserves has been increased in recognition of the impact of Coronavirus on the income to the campsite and boating centre. However, this needs to be higher than previous years in recognition of the risk of the continuing impact 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 7 May 2022  
And signed on their behalf by



Hannah Roberts  
County Commissioner  
Girlguiding Surrey West (Charity No 273344)



Venetia Cooper  
Chair of Trustees  
Girlguiding Surrey West (Charity No 273344)



# Statement of Financial Activities

## for the year ending

### 31st December, 2021

		2021				2020
		Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds	Prior Period Total Funds
	Notes	£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies	2	37,962	-	-	37,962	51,013
Charitable activities	3	38,940	23,267	-	62,207	37,385
Other Trading Activity	4	31,351	1,308	-	32,659	31,670
Investments	5	4,049	737	-	4,786	5,397
Other Income	6	20,118	10,102	-	30,220	20,000
<b>Total</b>		<b>132,420</b>	<b>35,414</b>	<b>-</b>	<b>167,834</b>	<b>145,465</b>
<b>Expenditure on:</b>						
Other trading activities	7	22,711	214	-	22,925	22,796
Charitable activities	8,9	88,610	38,468	1,303	128,381	187,565
<b>Total</b>		<b>111,321</b>	<b>38,682</b>	<b>1,303</b>	<b>151,306</b>	<b>210,361</b>
Investment Assets		2,963	1,270	-	4,233	(7,160)
Net income/(expenditure)		24,062	(1,998)	(1,303)	20,761	(72,056)
Transfers between funds		(25,481)	(6,000)	31,481	-	-
<b>Reconciliation of funds:</b>						
Total funds brought forward	16,17	1,109,757	310,274	113,729	1,533,760	1,605,816
Total funds carried forward		1,108,338	302,276	143,907	1,554,521	1,533,760



# Balance Sheet

## at 31st December, 2021

	Notes	2021			2020	
		Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
<b>Fixed assets:</b>						
Tangible assets	12	967,324	209,458	-	1,176,782	1,214,457
Investments	13	35,831	15,356	-	51,187	46,954
<b>Total fixed assets</b>		<b>1,003,155</b>	<b>224,814</b>	<b>-</b>	<b>1,227,969</b>	<b>1,261,411</b>
<b>Current assets:</b>						
Stocks		6,633	859	-	7,492	9,936
Debtors	14	1,382	-	-	1,382	3,101
Cash at bank and in hand		111,732	82,736	143,907	338,375	273,947
<b>Total current assets</b>		<b>119,747</b>	<b>83,595</b>	<b>143,907</b>	<b>347,249</b>	<b>286,984</b>
<b>Liabilities:</b>						
Creditors - amounts falling due within one year	15	14,564	6,133	-	20,697	14,635
<b>Net current assets</b>		<b>105,183</b>	<b>77,462</b>	<b>143,907</b>	<b>326,552</b>	<b>272,349</b>
<b>Total net assets</b>		<b>1,108,338</b>	<b>302,276</b>	<b>143,907</b>	<b>1,554,521</b>	<b>1,533,760</b>
<b>The funds of the charity:</b>						
Restricted Income Funds	16	-	302,276	-	302,276	310,274
Unrestricted Funds	17	1,108,338	-	143,907	1,252,245	1,223,486
<b>Total funds</b>		<b>1,108,338</b>	<b>302,276</b>	<b>143,907</b>	<b>1,554,521</b>	<b>1,533,760</b>

These accounts were approved by the Trustees on May 7th, 2022 and signed on their behalf by



Hannah Roberts  
County Commissioner  
Girlguiding Surrey West (Charity No 273344)



Venetia Cooper  
Chair of Trustees  
Girlguiding Surrey West (Charity No 273344)



# 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.

### **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.

### ***Other Income***

Grants receivable from Government via local authorities during the pandemic.

### **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. Where appropriate the Depreciation period is taken to be the life of any guarantee on that item or work. For Paxmead nothing will be depreciated beyond the end of the term of the lease. The current lease ends in December 2034.

#### ***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.

#### ***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 based on a review of the forecast and budgets 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.

## 2. Donations

	2021 (£)	2020 (£)
<b>Donations</b>	<b>37,962</b>	<b>51,013</b>

Donations in the year were £37,962 (2020: £51,013) of which £37,962 (2020: £50,234) were unrestricted and £0 (2020: £779) were restricted.

## 3. Incoming resources from charitable activities

	2021 (£)	2020 (£)
<b>Events &amp; Training</b>	<b>6,444</b>	<b>5,541</b>
<b>International Trips</b>	<b>-</b>	<b>-</b>
<b>Hérons Wey</b>	<b>31,431</b>	<b>20,258</b>
<b>Paxmead excluding shop</b>	<b>24,332</b>	<b>11,586</b>
<b>Campsite Contribution to County Office</b>	<b>-</b>	<b>-</b>
	<b>62,207</b>	<b>37,385</b>

Incoming resources from Charitable activities was £62,207 (2020: £37,385) of which £38,940 was unrestricted (2020: £25,799) and £23,267 was restricted (2020: £11,586).

## 4. Incoming resources from other trading activities

	2021 (£)	2020 (£)
<b>County Sales including Badges</b>	<b>29,522</b>	<b>30,540</b>
<b>Hérons Wey Shop Sales</b>	<b>1,829</b>	<b>326</b>
<b>Paxmead Badges Sales</b>	<b>1,308</b>	<b>804</b>
	<b>32,659</b>	<b>31,670</b>

Incoming resources from Other Trading activities was £32,659 (2020: £31,670) of which £31,351 was unrestricted (2020: £30,540), £0 was Designated (2020 : £326) and £1,308 was restricted (2020: £804).



## 5. Investment Income

The investment income from dividends of £4,786 (2020: £5,397) arises from money held in interest bearing accounts.

## 6. Other Income

Other income includes Girlguiding Surrey West Tier 4 Grants for Closed Businesses and Local Restriction Support Grants for our sites amounting to £17,907 for Herons Wey, which is unrestricted, and £10,102 for Paxmead, which is Restricted. In addition £500 was received for a specific Wildlife project at Herons Wey which is Unrestricted.

## 7. Cost of Trading and Other Sales

	2021 (£)	2020 (£)
County Sales including Badges	21,274	21,217
Paxmead Shop Sales	214	441
Herons Wey Shop Sales	1,437	1,138
	<u>22,925</u>	<u>22,796</u>

Expenditure on Trading and Other Sales was £22,925 (2020: £22,796) of which £22,711 (2020: £21,217) was unrestricted, £0 (2020: £441) was designated and £214 (2020: £1,138) was restricted.



## 8. Charitable Activities

	Guiding Activities	Grant Funding of Activities	2021 Total (£)	2020 Total (£)
Grants & Gifts	-	-	-	250
Lettings Subsidy	-	1,303	1,303	2,135
General Guiding activities	539	-	539	1,695
International trips	-	-	-	515
Training expenses	6,075	-	6,075	2,764
County Day	-	-	-	8,965
Herons Wey Camp Site	26,579	-	26,579	34,870
Paxmead	12,987	-	12,987	13,142
Support Costs	80,898	-	80,898	123,229
	127,078	1,303	128,381	187,565

See Note 9 for a breakdown of support costs.

Expenditure on Charitable activities was £128,381 (2020: £187,565) of which £88,610 (2020: £143,612) was unrestricted, £1,303 (2020: £5,205) was Designated and £38,468 (2020: £38,748) was restricted.

## 9. Support Costs

	2021 (£)	2020 (£)
Stationery, Printing, copying	377	-
Phone, postage, Mileage	197	154
Archivist & Website	2,357	605
County Office	34,661	35,881
Other	2,962	3,616
Depreciation	37,675	80,302
Governance	2,669	2,671
	80,898	123,229



Expenditure on support costs was £80,898 (2020: £123,229) of which £55,417 (2020: £97,678) was unrestricted and £25,481 (2020: £25,551) was restricted. Independent Examination Fees in 2021 were £2,400 (2020: £2,400).

#### 10. Salary Costs

	2021 (£)	2020 (£)
<b>Payroll Administration @ £10/month</b>	<b>120</b>	<b>120</b>
<b>Salary</b>	<b>30,371</b>	<b>31,860</b>
<b>Employers Pension contribution</b>	<b>2,320</b>	<b>672</b>
<b>Employers National Insurance</b>	<b>1,761</b>	<b>1,106</b>
	<b>34,572</b>	<b>33,758</b>

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. As normal Trustees could claim expenses for their volunteer roles (ie non-Trustee roles) eg Mileage. 4 Trustees claimed volunteer expenses in 2021, totalling £1,848 of which £932 was expenditure specifically for Herons Wey Campsite. In addition, 2 Trustees claimed expenses relating to their roles as Trustees.



## 12. Fixed Assets

Cost	Land (£)	Buildings structure and maintenance Freehold (£)	Buildings structure and maintenance Leased (£)	Equipment & site (£)	Total (£)
Cost at 1/1/21	942,500	569,859	330,800	121,893	1,965,052
Additions in year	-	-	-	-	-
Disposals	-	-	-	-	-
Cost at 31/12/21	942,500	569,859	330,800	121,893	1,965,052
Depreciation					
Provision at 1/1/21	-	549,168	101,780	99,647	750,595
Disposals in Year	-	-	-	-	-
Provided in year	-	5,736	22,580	9,359	37,675
Provision at 31/12/21	-	554,904	124,360	109,006	788,270
Net Book value at 31/12/21	942,500	14,955	206,440	12,887	1,176,782
Net Book value at 1/1/21	942,500	20,691	229,020	22,246	1,214,457

## 13. Investments

	2021 (£)	2020 (£)
Value at Start of Year	46,954	54,114
Investment in Year	-	-
(Losses) / Gains on re-valuation	4,233	(7,160)
Value at End of Year	51,187	46,954



#### 14. Debtors and Prepayments

	2021 (£)	2020 (£)
<b>Debtors</b>	<b>1,382</b>	<b>1,373</b>
<b>Prepayments</b>	<b>-</b>	<b>1,728</b>
	<b>1,382</b>	<b>3,101</b>

#### 15. Creditors and Accruals

	2021 (£)	2020 (£)
<b>Creditors</b>	<b>3,609</b>	<b>1,409</b>
<b>Deferred Income</b>	<b>11,011</b>	<b>10,826</b>
<b>Accruals</b>	<b>6,077</b>	<b>2,400</b>
	<b>20,697</b>	<b>14,635</b>

Deferred Income consists of

Item	Amount Deferred 2021 (£)	Amount Deferred 2020 (£)
<b>Weyside /Herons Wey</b>	<b>6,331</b>	<b>6,638</b>
<b>Paxmead</b>	<b>4,373</b>	<b>3,893</b>
<b>First Response Training</b>	<b>289</b>	<b>295</b>
<b>Other</b>	<b>18</b>	<b>-</b>
	<b>11,011</b>	<b>10,826</b>



## 16. Restricted funds

### Analysis of movement in restricted fund

	2021 (£)
<b>Balance at 1st January 2021</b>	<b>310,274</b>
<b>Income Resources</b>	<b>35,414</b>
<b>Resources Expended</b>	<b>(38,682)</b>
<b>Transfers</b>	<b>(6,000)</b>
<b>Gain on revaluation of Investment</b>	<b>1,270</b>
<b>Balance at 31st December 2021</b>	<b>302,276</b>

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 £193,237, income of £30,384 including interest of £737, costs of £13,870 and depreciation of £11,665 and gains on investments of £1,270. 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 £193,356. The major incomes in 2021 were £18,237 from bookings and Boating, £1,308 from the shop & £10,102 from COVID related Grants. No events were held this year because of the COVID crisis.

The Paxmead Building Project Phase 1 is completed but fundraising for Phase 2 will be starting soon. This will provide better facilities for boating. £5,030 was received for this in 2021 although fundraising has yet to start formally. The carried forward value of the fund after accounting for depreciation is £101,861.

The Paxmead Boat replacement fund has a carry forward value of £7,059.

There were no costs and no income for International trips in the Restricted Fund in 2021 as trips planned for 2021 were cancelled, including the planned LaSER trips. LaSER refunded GGSW the grants we had given to girls attending the 2021 (now cancelled) trips which returned to Unrestricted Funds.



## 17. Unrestricted funds

### Analysis of movement in Unrestricted & Designated funds

	Balance at 1 January 2021 (£)	Incoming Resources (£)	Resources Expended (£)	Transfers (£)	Gains on Investment Assets (£)	Balance at 31 December 2021 (£)
<b>General Fund</b>	<b>1,109,757</b>	<b>132,420</b>	<b>(111,321)</b>	<b>(25,481)</b>	<b>2,963</b>	<b>1,108,338</b>
<b>Designated Lettings Subsidy Fund</b>	<b>1,855</b>	<b>-</b>	<b>(1,303)</b>	<b>5,000</b>		<b>5,552</b>
<b>County Day</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>		<b>5,000</b>
<b>Designated HW Shop Fund</b>	<b>7,019</b>	<b>-</b>	<b>-</b>	<b>(7,019)</b>		<b>-</b>
<b>Designated HW Equipment</b>	<b>104,855</b>	<b>-</b>	<b>-</b>	<b>28,500</b>		<b>133,355</b>
<b>Total</b>	<b>1,223,486</b>	<b>132,420</b>	<b>(112,624)</b>	<b>6,000</b>	<b>2,963</b>	<b>1,252,245</b>

**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. Our units have only paid rent from Autumn term onwards but GGSW has allocated a further £5,000 to the Lettings Subsidy in 2021 to help units to dedicate their resources to re-building the membership and units.

**Hérons Wey Shop** : Herons Wey Shop is not now operated separately from Herons Wey Campsite and so the income and expenditure is part of Unrestricted Funds. The Designated Fund has therefore been closed down in 2021.

**Hérons Wey**: In 2021 we designated £3,500 profit from Herons Wey Shop (itself a Designated fund) and a further £25,000 from site profits to build the funds ready for the work to start in 2022, as outlined in the Herons Strategy Document.

**County Day 2022**: Our major training day is free to attend but costs are funded from Annual Subscription over 2 years as the event is held every 18-24 months. £5,000 from the 2021 Annual Subscription has been designated for County Day 2022.

## 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, reviewed every 5-7 years. The rent review in 2021 increased our rent by £500 per annum but backdated the increase to 2019, although we have not yet received the invoice for the £1,500 owed.



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 is able to withdraw from the lease without penalty at any time, Spelthorne Council cannot. 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.

#### 19. Funds by Net Assets

2021	Unrestricted (£)	Restricted (£)	Designated (£)	Total (£)
Investments	35,831	15,356	-	51,187
Fixed assets	967,324	209,458	-	1,176,782
Current assets	119,747	83,595	143,907	347,249
Current Liabilities	(14,564)	(6,133)	-	(20,697)
	1,108,338	302,276	143,907	1,554,521

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)
	1,109,757	310,274	113,729	1,533,760

#### 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 2021 to 2022.



# 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 2021 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

ICAEW

Brewers Chartered Accountants

Bourne House

Queen Street

Gomshall

Surrey

GU5 9LY

10th June 2022



# Our Year in Numbers



14 Leaders have completed the Leadership Qualification, with 6 completing modules 1-4 and 8 completing modules 1-3. 4 have also completed module 1.

Going Away With Scheme - 6 GAW license, 4 GAW with additional modules, 3 additional modules added to an existing GAW license

Thanks badge x 1

Hero Award x2

1

Queens Guide Award

2

Good Service Awards

6

GGSW Bronze Awards

2

GGSW Silver Awards

5801

young members

1 new online shop

5 brand new County badges

23 County Commissioner's Certificates

1179

volunteers

386

units



# Appendix 1

## ADDRESS AND PERSONNEL

Principal Office	Girlguiding Surrey West Old Woking Community Centre Sundridge Road Woking SURREY GU22 9AT
Websites	<a href="http://www.ggsww.org.uk">www.ggsww.org.uk</a> <a href="http://www.heronsway.org.uk">www.heronsway.org.uk</a> <a href="http://www.paxmead.org.uk">www.paxmead.org.uk</a>
Bank	CAF Bank 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