

GIRLGUIDING SURREY WEST COUNTY

ANNUAL REPORT AND FINANCIAL STATEMENTS

20
22



www.ggsw.org.uk

Charity number: 273344

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Welcome

Dr Hannah Roberts, County Commissioner

2022 felt like a much more normal year for Girlguiding Surrey West and saw the return of a full programme of events for girls and face to face training and social activities for leaders



Management and Steering Teams have sought to continue to implement our strategy which has included:

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

Our numbers have grown to 5907 girls and 1171 volunteers.

The Inclusion and Diversity team have met regularly and provided support to unit leaders for members of their groups. We represented the County at Surrey Pride for the first time and invited Guides and Rangers to join us. For 2023 the team intends to develop its viability on social media and provide information leaflets to leaders at County Day. This training day in January, which we have not run since 2020 will also see a significant number of sessions on Inclusion and Grow provided.

Provide adult members with practical support in the aim of reducing their workloads whilst also offering rewarding opportunities to help them reach their potential.

We welcomed Becky Shakespeare to the County Office as our Commissioner Support Administrator and Annabel Hitchin as Assistant County Commissioner to support this new role. Significant amounts of compliance matters are now being managed by this role which has taken pressure off Commissioners. They are also working together to manage the introduction of the new Leader Development Programme, which will come to replace the Leadership Qualification.

In September we held a successful strategy day with members of the County Steering and a trustee teams to help consider our strategy going forward and to share ideas to take the pressure off Commissioner roles. Outcomes of this included sharing good practise around creating district teams and ideas for growth.

Our Training Team ran a Guiding Development Day early in the year, giving volunteers opportunities to develop themselves and make new connections with others.

My thanks to the amazing volunteers who provide brilliant activities for our members every week. This year has seen the return of units going on camps and residentials. Districts have run large scale events like craft afternoons, campfires and weekends away full of adventure.



Big highlights were Bazaaz where Rainbows joined in on super activities with Beavers at Merrist Wood for the day, and Scoutabout in July. At this event 6000 Guides, Scouts and Leaders had a spectacular weekend at the South of England Showground. At Herons Wey a camp skills weekend was held to support Guides and their leaders to develop their camping knowledge and at Paxmead a fabulous Winter Wonderland was held for Rainbows in December.



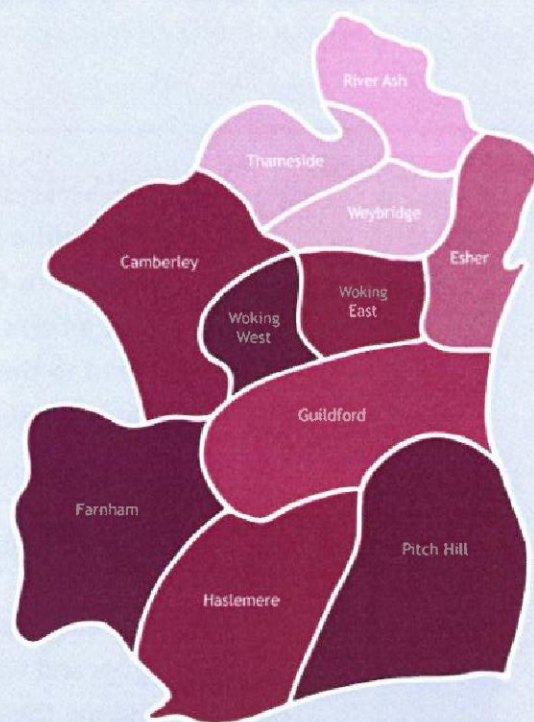
Huge thanks also go to the county teams who have enabled great Girlguiding opportunities this year, including Laura, Lara and Becky as the office team, my management team, Trustees, Steering Team and the Campsite teams who have gone above and beyond.



Purpose, plan and 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 teams e.g. Management, Steering, Growth, and Inclusion and Diversity. 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

GGSW Vision



INSPIRE

We held a strategy day for the Steering and Trustee teams, which helped us focus on issues such as growth and overcoming barriers for volunteers to join us. It was a really positive day that has helped lead to the creation of new District Teams where it was challenging to appoint a District Commissioner.



INNOVATE

A really successful Guide camp skills weekend was held, providing girls and volunteers valuable skills that they had missed out on during the pandemic. We have also partnered with the Royal Entomological Society by creating a challenge badge about insects.



IMPACT

We have grown our number of Peer Educators (aged 14-25) from three to eleven. These young women provide sessions for units on issues focused on important social issues from mental health issues to safety.



IMAGE

Local districts have received help to develop their own social media and messaging from our new Commissioner support administrator. We attended Surrey Pride for the first time.

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 & Chair's report

As Trustees of Girlguiding Surrey West, our purpose is to ensure that the organization meets its charitable goals, both today and for future generations of girls and women. We have a robust long-term strategy in place for the County, as set out in this Report, that aims to grow and broaden our memberships so that more people can experience Girlguiding, to reduce the burden on our volunteers, and to invest in our properties. We have made good progress across each of these goals over the year, especially the significant investment that has been made in Herons Wey and Paxmead. We held a strategy day for Trustees and senior management to discuss how to accelerate progress. The county's financial position has remained healthy, and we have implemented improvements to how our investments are managed. We have continued to ensure that all risks, including those relating to safeguarding, are well managed.

On behalf of the Trustees, I would like to thank our volunteers for their dedication, infectious enthusiasm, and sheer hard work over 2022. Against the backdrop of the recovery from the pandemic, the cost of living crisis and other challenges, it is incredible that so many people continue to give so much to provide others with opportunities and pleasure. A particular thanks to our outstanding County Commissioner, Hannah; our Treasurer, Denise; and our Chair of Campsites Georgina.

As Trustees, we are always keen to hear from our stakeholders and ensure that all views are taken into consideration. Please get in touch with your feedback and thoughts.

Venetia Cooper, Chair of Trustees



Chair of Campsites Report

2022 saw the return to near normality for both Paxmead and Herons Wey as Covid restrictions were lifted and residentials and camps could take place. Income on both sites was considerably higher than in 2021 and 2020 and the benefit of remaining open during those years continued to be felt as there was a continued high level of DofE bookings and family camping has been added to the Herons Wey calendar.

Both sites also saw events with Paxmead reintroducing Evening Boating and Water Fun Days and adding Winter Wonderland for the first time to run alternate years with Herons Wey continuing to run it the other years. Herons Wey introduced a very successful camp skills day for Guides aimed at developing skills that would encourage more units to camp.

On both sites, increased use by external organisations such as a Forest School at Herons Wey and a Home Schooling group at Paxmead, have extended the use of the site into daytimes in termtime. This has not only enabled us to gain income from times when the sites would not be used but also enabled us to apply for grants towards the jetty and the Spiders Web.

In January 2022, the new strategic plan was launched for each site. Each site has its own challenges but we are confident that the five year plans will underpin their continuing success.

In Paxmead the focus is very much on developing the boating offering and all aspects of this is being reviewed including the offer to young people, the appropriate boating stock, the deal for instructors, replacement of the jetty and development of improved changing facilities. This work is being headed by Hannah Roberts helped by Lara Hughes and Laura Harrison.

At Herons Wey, the work is far more focussed on improvement of facilities and development of activities. 2022 was very much a year of planning with the refurbishment of Sackville and Cranstone, development of more accessible facilities and the addition of further activities being scheduled for 2023 and 2024. We also hope to convert Copper Nash into a small Nature Reserve. For all of these projects, we have engaged professionals to ensure all permissions are in place and to help manage the projects.

However, in 2022 the track through the site was improved, clear signage added, an automatic gate installed and the Birds Nest at Weyside replaced with a Spiders Web climbing frame. Thanks go to Hazel and Ian Chant for their continued support of the site and their hard work to get these projects completed.

Georgina Churchlow, Chair of Campsites

List of Trustees

Chair of Trustees - Venetia Cooper

County Commissioner - Hannah Roberts

County Treasurer - Denise Clark

Risk Trustee - Janet Cowley

Finance Trustee - vacant

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

Trustee - Diane Vasey



Financial Review

Girlguiding Surrey West had a much more “normal” Financial Year in 2022 with both Campsites able to operate fully. One of our main sources of income for the County itself remains the Annual Subscriptions paid by our members which fell dramatically over 2020/1 as our membership was significantly lower. This is starting to grow again but is not yet close to the number prior to the pandemic. Our budgets were adjusted to accommodate this.

There was however a real appetite for the Guiding Units to get out and use our campsites and come to the many events organised across the county. At first there was some reluctance to make bookings for other than the minimum number of girls and there was a slow start to the year. In January we implemented Checkfront as our booking system which has enabled us to make sure that all bookings are well controlled. As a result, we saw very quickly that most units paid us far more than expected for a booking as they brought more girls and used far more of the facilities and activities. The revenue to the sites is therefore comparable to or slightly higher than the revenue in the last full year of operation in 2019.

We expect that trend to continue in 2023 and 2024 but are investing in the sites to keep them attractive to groups. We are starting to attract bookings from other youth organisations such as schools and DofE groups. This makes use of our sites at times when they would not normally be used, particularly during the week. Our Freehold site, Herons Wey, has had a number of improvement projects during the year looking at environmental projects, replacement of older or obsolete equipment, improving the water supply and other opportunities.

Following the agreement of the new investment policy, and having taken advice from a Financial Advisor, we changed the provider of our investment funds in 2022.

The use of Xero and adherence to our policies makes Girlguiding Surrey West a well-managed and robust charity with respect to its financial situation.

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" and another for "Risk" within the County.

- We carried out a review of our Risks in all areas in June 2022. The Risk Assessments, and actions from 2022, will next be reviewed at the Trustee meeting in September 2023.
- 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, 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 2022 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 Girlguiding Surrey West's aims, and will ensure that the County's strong financial position is safeguarded in light of inflationary pressure.

Volunteer Hours

- Our Volunteers give an average of 3 hours a week 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 Office Admin staff.

Forward Plans

Girlguiding Surrey West will be continuing to focus on two key areas over 2023:

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.

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. Ensure our properties will become more economically sustainable, with strong teams to drive forward their individual visions.
2. Create a riverside base at Paxmead providing residential experiences and opportunities that make the most of its location and access to the river Thames.
3. Create a space at Herons 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 £209,854 (£249,000 in 2021).

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. 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 20th May 2023

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, 2022

		2022				2021
		Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds	Prior Period Total Funds
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	41,928	-	-	41,928	37,962
Charitable activities	3	69,310	52,769	-	122,079	62,207
Other Trading Activity	4	36,962	4,312	-	41,274	32,659
Investments	5	6,084	600	-	6,684	4,786
Other Income	6	5,600	4,221	-	9,821	30,220
Total		159,884	61,902	-	221,786	167,834
Expenditure on:						
Other trading activities	7/8	151,286	53,183	5,005	209,474	22,925
Charitable activities	9	18,769	921	-	19,690	128,381
Total		170,055	54,104	5,005	229,164	151,306
Investment Assets		(3,929)	(1,683)	-	(5,612)	4,233
Net income/(expenditure)		(14,100)	6,115	(5,005)	(12,990)	20,761
Transfers between funds		(1,800)	(7,200)	9,000	-	-
Reconciliation of funds:						
Total funds brought forward	16,17	1,108,338	302,276	143,907	1,554,521	1,533,760
Total funds carried forward		1,092,438	301,191	147,902	1,541,531	1,554,521

Balance Sheet

at 31st December, 2022

		2022			2021	
	Notes	Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
Fixed assets:						
Tangible assets	12	971,187	187,041	-	1,158,228	1,176,782
Investments	13	59,300	14,825	-	74,125	51,187
Total fixed assets		1,030,487	201,866	-	1,232,353	1,227,969
Current assets:						
Stocks		11,052	411	-	11,463	7,492
Debtors	14	32,764	12,918	-	45,682	1,382
Cash at bank and in hand		65,753	115,994	147,902	329,649	338,375
Total current assets		109,569	129,323	147,902	386,794	347,249
Liabilities:						
Creditors - amounts falling due within one year	15	47,618	29,998	-	77,616	20,697
Net current assets		61,951	99,325	147,902	309,178	326,552
Total net assets		1,092,438	301,191	147,902	1,541,531	1,554,521
The funds of the charity:						
Restricted Income Funds	16	-	301,191	-	301,191	302,276
Unrestricted Funds	17	1,092,438	-	147,902	1,240,340	1,252,245
Total funds		1,092,438	301,191	147,902	1,541,531	1,554,521

These accounts were approved by the Trustees on 20th May 2023 and signed on their behalf by



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



Venetia Cooper
Chair of Trustees
Girlguiding Surrey West (Charity No

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 the 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 and following 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

	2022 (£)	2021 (£)
Donations	41,928	37,962

Donations in the year were £41,928 (2021: £37,962) of which £41,928 (2021: £37,962) were unrestricted and £0 (2021: £0) were restricted.

3. Incoming resources from charitable activities

	2022 (£)	2021 (£)
County Events & Training	5,427	6,444
International Trips	-	-
Herons Wey	57,883	31,431
Paxmead excluding shop	52,769	24,332
Campsite Contribution to County Office	6,000	-
	122,079	62,207

Incoming resources from Charitable activities was £122,079 (2021: £62,207) of which £69,310 was unrestricted (2021: £38,940) and £52,769 was restricted (2021: £24,332).

At the start of 2022 GGSW introduced Checkfront as its booking system for Herons Wey and Paxmead. This is fully integrated into our accounting software, Xero. Income therefore is now the value of the invoice for the original booking plus any additional payments. In prior years we only reported the actual income.

4. Incoming resources from other trading activities

	2022 (£)	2021 (£)
County Sales including Badges	32,486	29,522
Herons Wey Shop Sales	4,476	1,829
Paxmead Badges Sales	4,312	1,308
	41,274	32,659

Incoming resources from Other Trading activities was £41,274 (2021: £32,659) of which £36,962 was unrestricted (2021: £31,351), £0 was Designated (2021: £0) and £4,312 was restricted (2021: £1,308).

5. Investment Income

The investment income from dividends of £6,684 (2021: £4,786) arises from money held in interest bearing accounts.

6. Other Income

Other income includes Omicron Hospitality Leisure Grants of £2,667 for both Herons Wey, which is unrestricted, and Paxmead, which is Restricted. In addition, Paxmead received grants and donations worth £1,702, which is Restricted, and Herons Wey received £1,510 which is Unrestricted.

7. Charitable Activities

	Guiding Activities	Grant Funding of Activities	2022 Total (£)	2021 Total (£)
Grants & Gifts	-	20	20	-
Lettings Subsidy	-	5,005	5,005	1,303
General Guiding activities	1,279	-	1,279	539
International trips	-	-	-	-
Training expenses	8,710	-	8,710	6,075
County Day	-	-	-	-
Herons Wey Camp Site	49,549	-	49,549	26,579
Paxmead	32,883	-	32,883	12,987
Support Costs	112,028	-	112,028	80,898
	204,449	5,025	209,474	128,381

See Note 8 for a breakdown of support costs.

Expenditure on Charitable activities was £209,474 (2021: £128,381) of which £151,286 (2021: £88,610) was unrestricted, £5,005 (2021: £1,303) was Designated and £53,183 (2021: £38,468) was restricted.

8. Support Costs

	2022 (£)	2021 (£)
Stationery, Printing, copying	62	377
Phone, postage, Mileage	-	197
Archivist & Website	2,240	2,357
County Office	56,308	34,661
Other	2,561	2,962
Depreciation	47,558	37,675
Governance	3,299	2,669
	112,028	80,898

Expenditure on support costs was £112,028 (2021: £80,898) of which £89,673 (2021: £55,417) was unrestricted and £22,355 (2021: £25,481) was restricted. Independent Examination Fees in 2022 were £2,400 (2021: £2,400).

9. Cost of Trading and Other Sales

	2022 (£)	2021 (£)
County Sales including Badges	16,187	21,274
Paxmead Shop Sales	921	214
Herons Wey Shop Sales	2,582	1,437
	19,690	22,925

Expenditure on Trading and Other Sales was £19,690 (2021: £22,925) of which £18,769 (2021: £22,711) was unrestricted, £0 (2021: £0) was designated and £921 (2021: £214) was restricted.

10. Salary Costs

	2022 (£)	2021 (£)
Payroll Administration	150	120
Salary	44,693	30,371
Employers Pension contribution	3,534	2,320
Employers National Insurance	2,912	1,761
	51,289	34,572

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 e.g. Mileage. 4 Trustees claimed expenses in 2022, totalling £1,639 of which £329 was expenditure specifically for Herons Wey Campsite. 2 Trustees claimed expenses relating to their roles as Trustees.

12. Fixed Assets

	Land	Buildings structure and maintenance Freehold	Buildings structure and maintenance Leased	Equipment & site	Total
Cost					
Cost at 1/1/22	942,500	569,859	330,800	121,893	1,965,052
Additions in year	-	-	-	31,014	31,014
Disposals	-	-	-	-	-
Cost at 31/12/22	942,500	569,859	330,800	152,907	1,996,066
Depreciation					
Provision at 1/1/22	-	554,904	124,360	109,006	788,270
Disposals in Year	-	-	-	2,011	2,011
Provided in year	-	10,530	21,198	15,829	47,557
Provision at 31/12/22	-	565,434	145,558	126,846	837,838
Net Book value at 31/12/22	942,500	4,425	185,242	26,061	1,158,228
Net Book value at 1/1/22	942,500	14,955	206,440	12,887	1,176,782

13. Investments

	2022 (£)	2021 (£)
Value at Start of Year	51,187	46,954
Investment in Year	28,550	-
(Losses) / Gains on re-valuation	(5,612)	4,233
Value at End of Year	74,125	51,187

14. Debtors and Prepayments

	2022 (£)	2021 (£)
Debtors	38,704	1,382
Prepayments	6,978	-
	45,682	1,382

15. Creditors and Accruals

	2022 (£)	2021 (£)
Creditors	5,321	3,609
Deferred Income	62,992	11,011
Accruals	9,303	6,077
	77,616	20,697

Deferred Income consists of

Item	Amount Deferred 2022 (£)	Amount Deferred 2021 (£)
Weyside /Herons Wey	33,286	6,331
Paxmead	28,936	4,373
First Response Training	420	289
County Day	350	-
Other	-	18
	62,992	11,011

16. Restricted funds

Analysis of movement in restricted fund

	2022 (£)
Balance at 1st January 2022	302,276
Income Resources	61,902
Resources Expended	(54,104)
Transfers	(7,200)
Gain on revaluation of Investment	(1,683)
Balance at 31st December 2022	301,191

Paxmead Operating Fund: Paxmead Boating Centre was taken over on the basis it was entirely self-supporting and not a Financial drain on GGSW. Included in the restricted fund above was a brought forward balance of £193,356, income of £61,901 including interest of £600, costs of £31,749 and depreciation of £10,285 and losses on investments of £1,683. The transfer of £7,200 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, £2,400 contribution for Office Admin and a return of £1,200 paid by County (unrestricted) for Office storage space. The balance on the fund at the end of the year was £204,340. The major incomes in 2022 were £32,389 from bookings and £11,858 from Boating, £4,312 from the shop & £4,221 from COVID related & other Grants. Events were held bringing in £9,721.

The Paxmead Building Project Phase 1 is completed but fundraising for Phase 2 will be starting soon. This will provide better facilities for boating. No funds were received for this in 2022. The carried forward value of the fund after accounting for depreciation is £90,660.

Depreciation in the Paxmead Boat replacement fund took the fund from a starting value of £7,059, depreciation of £870 which means that the carry forward value is £6,189.

There were no costs and no income for International trips in the Restricted Fund in 2021 as trips planned for 2022 were cancelled. We expect International trips will start afresh in 2023.

17. Unrestricted funds

Analysis of movement in Unrestricted & Designated funds

	Balance at 1 January 2022 (£)	Incoming Resources (£)	Resources Expended (£)	Transfers (£)	Gains on Investment Assets (£)	Balance at 31 December 2022 (£)
General Fund	1,108,338	159,884	(170,055)	(1,800)	(3,929)	1,092,438
Designated Lettings Subsidy Fund	5,552	-	(5,005)	6,000		6,547
County Day	5,000	-	-	3,000		8,000
Designated HW Equipment	133,355	-	-	-	-	133,355
Total	1,252,245	159,884	(175,060)	7,200	(3,929)	1,240,340

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. GGSW has allocated a further 5,000 to the Lettings Subsidy in 2022 to help units to dedicate their resources to re-building the membership and units.

Heron's Wey: No further funds have been allocated in 2022 for Heron's Wey projects.

County Day : 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. £3,000 from the 2022 Annual Subscription has been designated for County Day 2023, currently planned for January 2023.

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. Following a rent review, we have paid £2,000 pa since 2019 except in 2022. We have allowed for the additional payment due in the 2022 accounts.

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

2022	Unrestricted (£)	Restricted (£)	Designated (£)	Total (£)
Investments	59,300	14,825	-	74,125
Fixed assets	971,186	187,042	-	1,158,228
Current assets	109,570	129,322	147,902	386,794
Current Liabilities	(47,618)	(29,998)	-	(77,616)
	1,092,438	301,191	147,902	1,541,531

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

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 is a capital commitment at Herons Wey Campsite which is to replace some doors on one of the buildings. A deposit of £2,947 has been paid against a total cost of £7,500

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 2022 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.

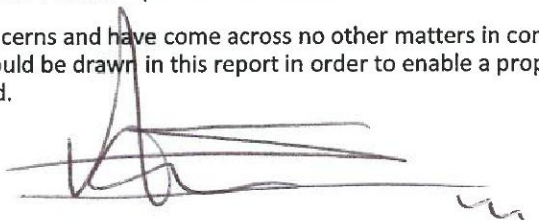
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance 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

27 June 2023

Bourne House

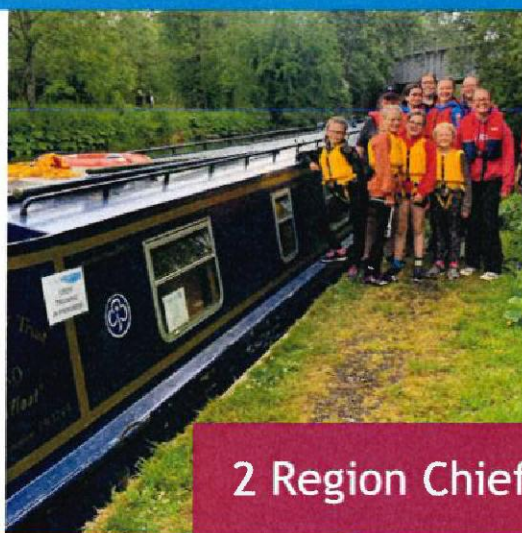
Queen Street

Gomshall

Surrey

GU5 9LY

Our Year in Numbers



2 Region Chief Commissioner Awards

34 peer educator sessions delivered



1 Region Diamond Award

4 Queens Guide Awards

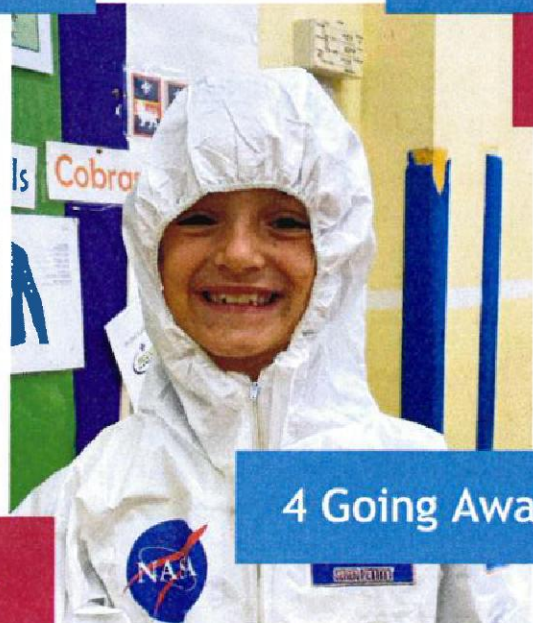


2 Narrowboating Permits

1 Good Service Award



3 Lead Away Permits



4 Going Away With Qualifications



Appendix 1

ADDRESS AND PERSONNEL

Principal office	Girlguiding Surrey West Paxmead Riverside Base Shepperton TW17 9NT
Websites	www.ggsww.org.uk www.heronsway.org.uk www.paxmead.org.uk
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