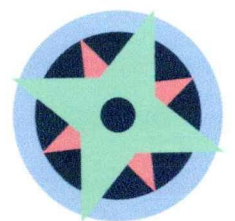




GIRLGUIDING SURREY WEST COUNTY

ANNUAL REPORT AND FINANCIAL STATEMENTS



www.ggsw.org.uk
Charity number: 273344

2023

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Welcome

Sarah Ings, County Commissioner



During 2023 we continued to offer amazing opportunities to our young members including 50 girls participating in the Lord Mayors Show, where we had representation from all 11 of our divisions.

2023 was a year of transition for Girlguiding Surrey West as Hannah Roberts passed over the leadership of the county to myself in September.

During Hannah's tenure she has worked hard to deliver her strategy

- 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.

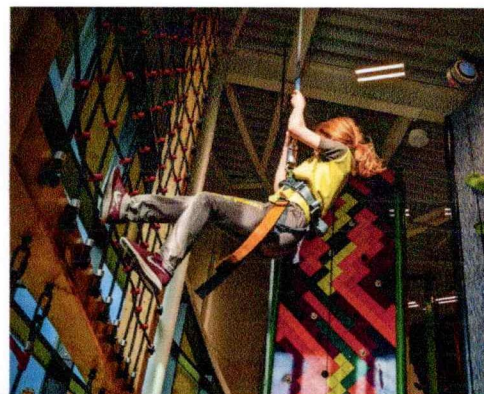
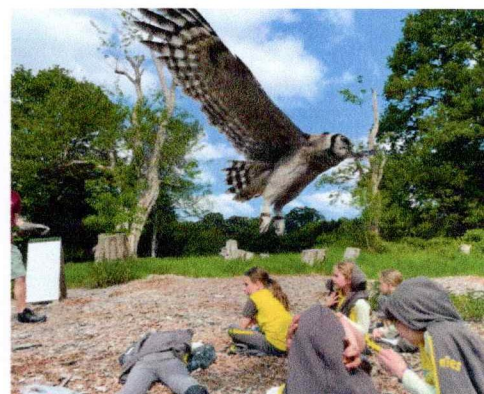
This has been achieved by putting in place supporting roles in the office dedicated to supporting the training team, events and PR, as well as a role to support commissioners predominantly with compliance.

Our county campsites are our biggest asset and during her tenure Hannah protected these through Covid and has put in place an office role to support growth of the campsites post covid. We saw an increase in booking on our campsites in 2023 compared to 2022 and held several events for our county including Brownies Ahoy at Paxmead and Rainbows Winter Wonderland at Herons Wey.

I am excited to lead our county into its next era which will start by evolving our strategy and developing our operational plan for 2024 – 2028 to ensure all our girls know they can do anything.

Without the commitment of our fantastic volunteers our members wouldn't have the opportunity to experience amazing activities which develop their skills and resilience, including camps and residentials, canoeing, climbing, and so much more.

Girls can do anything!



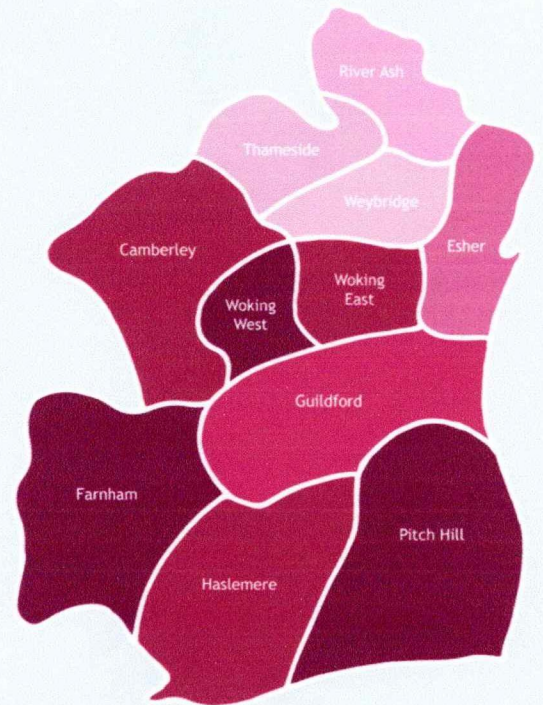
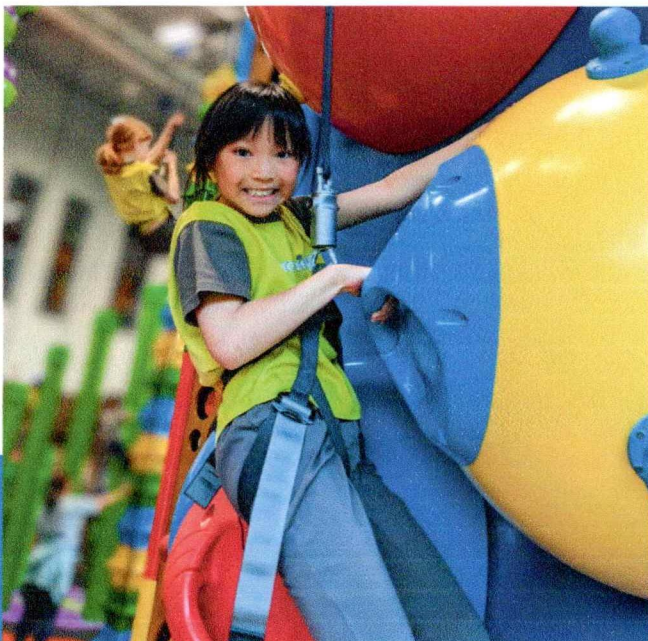
Our local volunteers are supported by commissioners within a structure of districts & divisions. In addition we have specialist support from a range of county advisers, great campsite teams, a knowledgeable trustee board and an amazing office team.

A BIG thank you to everyone for making Girlguiding possible in Surrey West.

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 7,200 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 our first county Day since the pandemic. It was really positive to get over 150 volunteers together to build networks, make new friends and learn something new. The day also saw volunteers be inspired in our opening ceremony by one of our region ambassadors, Colonel Lucy Giles.



INNOVATE

Guides and Rangers from across the county in units and county teams attended Girlguiding LaSER's Breakaway to Belgium event. This residential event saw the greatest number of girls go overseas for the first time in years



IMPACT

Our inclusion and diversity team ran a stall at county day, posted several really useful information posts in neurodiversity week, and supported a brilliant training day for young leaders.

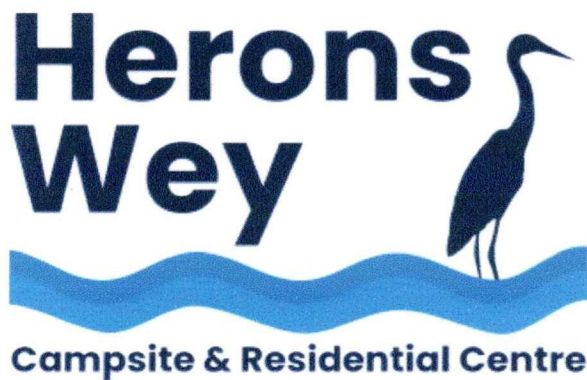


IMAGE

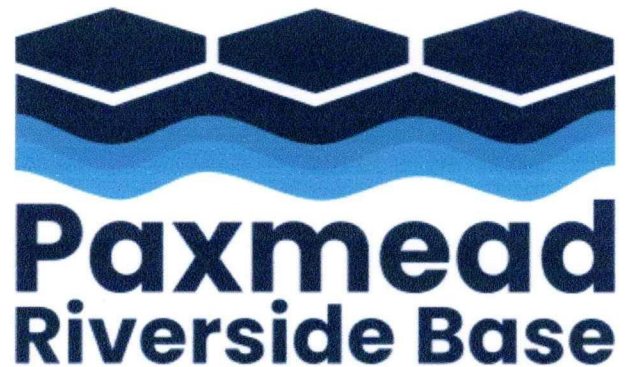
The county represented Girlguiding at the Lord Mayor's Show with a fabulous display of what Girlguiding means for all girls.

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.



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



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

The Trustees of GGSW have the responsibility of ensuring that the county operates safely, in line with our ethical standards, and with sound financial management, in pursuit of its charitable objectives. Much of our time has been taken up over the year with routine matters, such as reviews of policies, risk assessments and registers, compliance matters, and reviewing the financial position and flows. Investment in the campsites has remained a high priority area, with oversight of the work being done to invest in the campsites, challenging plans as needed. In addition, Trustee discussions have focused on growth – specifically how we can look to maximise opportunities available to girls in the county, and how workloads can be alleviated for volunteers to free up their time to run units.

This year marked the end of Hannah Robert's 5-year tenure as GGSW's county commissioner. Under Hannah's leadership, the county not only successfully navigated and bounced back from the covid pandemic but continued to invest in priority areas such as our campsites and diversity and inclusion programme. Hannah brought buckets of enthusiasm, unwavering commitment and was always willing to step in and help where help was required. A careful listener, Hannah could be relied on by her team to support and find collaborative solutions. On behalf of the Trustees and everyone in our county: thank you Hannah.

We were delighted to welcome Sarah Ings as the new county commissioner. Having been involved in county-level guiding in previous roles and for a number of years, we are fortunate to have Sarah's expertise and experience now deployed through the county commissioner role. Supported by able deputies, Nicola Kitney and Annabel Hitchin, we are confident the county will continue to go from strength to strength.

We also welcomed Ellen Louw to the Trustees as finance trustee, taking over aspects of what had previously fallen under the county treasurer's remit. Significant thanks are due to Denise Clark who has managed both strategic and operational finance issues under the county treasurer's role hitherto. She has acted with extreme professionalism, wisdom, efficiency, and good spirits for so long, and will focus going forward only on operational aspects. Thank you, Denise.

During 2023, we saw the departure of two long-standing trustees. Georgina Churchlow finished her role as chair of campsites. Georgina was instrumental in articulating a refreshed plan for the county's two campsites; thank you for your hard work, energy and drive Georgina. Nick Richardson retired as GGSW's legal trustee; Nick's probing questions and legal skills will be sorely missed on the trustee Board and we thank him for his contributions over many years.

Venetia Cooper, Chair of Trustees

Campsites Report

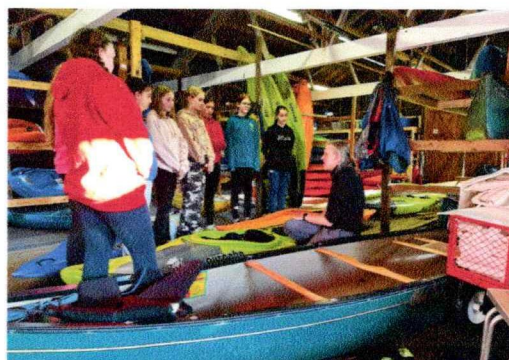
Hérons Wey had a very busy 2023 with Weyside, the residential building, being booked for most weekends throughout the year and for a number of nights in the school holidays. The camping season kicked off early in March and continued through to late October, with the summer holidays seeing the return of volunteers family camping for a 2-week period. Girlguiding and Scouting groups from Farnham, Haslemere and Godalming held a festive style camp in July taking over the whole site for a weekend and in December our ever-popular Winter Wonderland event, provided a day filled with Christmas activities for over 200 Rainbows.

Janet Cowley, Lead Volunteer of Herons Wey



Our focus at Paxmead in 2023 was on developing our paddle sports offer by providing bespoke training for our instructors and tightening up on our policies and procedures to make our delivery more consistent for groups coming to paddle with us. We also enhanced the experience of those booking the centre. This included replacing the jetty, buying more equipment to make paddle sports more accessible to different people, replacing the mattresses and rebranding our signage. The Paxmead team ran several successful events for girls across the county to help them try paddle sports. This also helped to generate income for some of the changes we have made. 2024 is all about developing our paddle sports offer including providing a new event for Brownies.

Hannah Roberts, Lead Volunteer of Paxmead



List of Trustees

Chair of Trustees – Venetia Cooper

County Commissioner

Hannah Roberts to September 2023, Sarah Ings from September 2023

County Treasurer – Denise Clark

Risk Trustee – Janet Cowley

Finance Trustee – Ellen Louw from January 2024

Safeguarding Assistant Lead Volunteer – Jan Freemantle

Health and Safety Adviser – Mike Kelly

Chair of Campsites – Vacant

Legal Trustee – Nick Richardson until September 2023, position currently vacant

Trustee Representative from Steering Group – Julie Waters until September 2023, Hannah Roberts from September 2023

18 – 30yrs Trustee – Julia Stimpson



Financial Review

After the pandemic years, 2023 has seen Girlguiding Surrey West return to normal with the Campsites operating at near capacity, badge sales doing well and our membership numbers starting to recover. Events run for the various groups have been well subscribed and, as a charity, we felt it important to provide additional admin and other support to our members, funded from our annual subscription. For the first time since 2019 we ran an International Trip, to Belgium this time, giving Guides the chance to experience other countries and cultures. We hope it will be possible to offer them more International trips in the future.

Apart from the costs of running the County Office, with its 3 employees, we have invested in Paxmead Riverside base, the Boating Centre on the River Thames which we lease from Spelthorne Borough Council. Our jetty, giving access to the river, was wearing out, so it has been replaced with something far more robust and that takes into account the eroding river bank. More than half of the cost was covered by grants and donations.

Investment was also made in the skills and knowledge of the Boating Instructors, new boats, particularly kayaks and Stand-up Paddleboards, and in replacing our buoyancy aids which were getting old. We are confident now that we can deliver a high calibre Boating experience to Guiding and Scouting Groups.

Our other Campsite, Herons Wey, had some changes too, mostly in the activities offered to people using the site. We also upgraded some of the buildings with new doors and windows but there will be a period of stabilisation in 2024, with spend on bringing some of the other buildings up to higher standards. 2023 was dedicated to assessment of the site and starting to tackle high priority issues.

After the last few years, it is good news that Girlguiding Surrey West is in a healthy financial position, ready to go forward into the future as a strong charity with sound financial Control.

GGSW maintained a healthy level of financial reserves in 2023, in line with its reserves policy. Reserves totalled £211,125 as at 31 December 2023 (£209,854 in 2022)

A proportion of financial reserves were invested in accordance with the Investment Policy with a view to maintaining their real value over time. As in 2022, this was done by investing through an investment vehicle designed specifically for charities, with a low-medium risk rating. The value of the invested funds was £77,334 as at 31 December 2023 (£74,125 in 2022).

Fund		Income	Expenditure
Unrestricted	other	See Note 3 - 6	See Note 7 - 9
than Designated			
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. previous review, will next be reviewed at the Trustee meeting in May 2024
- 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.

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

During 2024 Girlguiding Surrey West will be evolving our strategy to set our direction to 2028 and implementing a new operational plan to support that. We will be engaging our membership in early 2024 to feed into these plans to ultimately grow our membership and ensure we have a sustainable to organisation to help our girls know they can do anything

Approval of Accounts

These accounts were approved by the Trustees on 11th May 2024
And signed on their behalf by



Sarah Ings
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, 2023

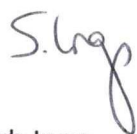
		2023			2022	
		Unrestricted	Restricted	Designated	Total	Total
	Notes	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	42,351	153	-	42,504	41,928
Charitable activities	3	102,047	82,939	400	185,386	122,079
Other Trading Activity	4	33,921	3,396	150	37,467	41,274
Investments	5	12,683	468	-	13,151	6,684
Other Income	6	837	12,683	-	13,520	9,821
Total		191,839	99,639	550	292,028	221,786
Expenditure on:						
Charitable Activities	7/8	156,343	99,150	12,586	268,079	209,474
Other trading activities	9	26,658	232	-	26,890	19,690
Total		183,001	99,382	12,586	294,969	229,164
Investment Assets		2,567	642	-	3,209	(5,612)
Net income/(expenditure)		11,405	899	(12,036)	268	(12,990)
Transfers between funds		9,464	(8,400)	(1,064)	-	-
Reconciliation of funds:						
Total funds brought forward	16,17	1,092,438	301,191	147,902	1,541,531	1,554,521
Total funds carried forward		1,113,307	293,690	134,802	1,541,799	1,541,531

Balance Sheet

at 31st December, 2023

		2023			2022	
	Notes	Unrestricted	Restricted	Designated	Total	Total
		£	£	£	£	£
Fixed assets:						
Tangible assets	12	975,117	184,318	-	1,159,435	1,158,228
Investments	13	61,867	15,467	-	77,334	74,125
Total fixed assets		1,036,984	199,785	-	1,236,769	1,232,353
Current assets:						
Stocks		6,471	599	-	7,070	11,463
Debtors	14	32,984	17,089	-	50,073	45,682
Cash at bank and in hand		91,145	92,838	134,802	318,785	329,649
Total current assets		130,600	110,526	134,802	375,928	386,794
Liabilities:						
Creditors - amounts falling due within one year	15	54,277	16,621	-	70,898	77,616
Net current assets		76,323	93,905	134,802	305,030	309,178
Total net assets		1,113,307	293,690	134,802	1,541,799	1,541,531
The funds of the charity:						
Restricted Funds	16	-	293,690	-	293,690	301,191
Unrestricted Funds	17	1,113,307	-	134,802	1,248,109	1,240,340
Total funds		1,113,307	293,690	134,802	1,541,799	1,541,531

These accounts were approved by the Trustees on May 11th, 2024 and signed on their behalf by



Sarah Ings
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

	2023 (£)	2022 (£)
Donations	42,504	41,928

Donations in the year were £42,504 (2022: £41,928) of which £42,351 (2022: £41,928) were unrestricted and £153 (2022: £0) were restricted.

3) Incoming resources from charitable activities

	2023 (£)	2022 (£)
County Events & Training	4,239	5,427
International Trips	26,788	-
Hérons Wey	88,008	57,883
Paxmead excluding shop	57,351	52,769
Campsite Contribution to County Office	9,000	6,000
	185,386	122,079

Incoming resources from Charitable activities was £185,386 (2022: £122,079) of which £102,047 was unrestricted (2022: £69,310), £400 (2022: £0) was Designated and £82,939 was restricted (2022: £52,769).

4) Incoming resources from other trading activities

	2023 (£)	2022 (£)
County Sales including Badges	25,521	32,486
Hérons Wey Shop Sales	8,550	4,476
Paxmead Badges Sales	3,396	4,312
	37,467	41,274

Incoming resources from Other Trading activities was £37,467 (2022: £41,274) of which £33,921 was unrestricted (2022: £36,962), £150 was Designated (2022: £0) and £3,396 was restricted (2022: £4,312).

5) Investment Income

The investment income from dividends of £13,151 (2022: £6,684) arises from money held in interest bearing accounts.

6) Other Income

£11,500 was received for the jetty replacement at Paxmead, of which £10,000 came from the Surrey Community Foundation. All other grants and donations are from individuals.

7) Charitable Activities

	Guiding Activities	Grant Funding of Activities	2023 Total (£)	2022 Total (£)
Grants & Gifts		1,185	1,185	20
Lettings Subsidy		8,685	8,685	5,005
General Guiding activities	8,650		8,650	1,279
International trips	26,788		26,788	-
Training expenses	7,518		7,518	8,710
County Day	3,901		3,901	-
Hérons Wey Camp Site	51,613		51,613	49,549
Paxmead	48,105		48,105	32,883
Support Costs	111,634		111,634	112,028
	258,209	9,870	268,079	209,474

See Note 8 for a breakdown of support costs.

Expenditure on Charitable activities was £268,079 (2022: £209,474) of which £156,343 (2022: £151,286) was unrestricted, £12,586 (2022: £5,005) was Designated and £99,150 (2022: £53,183) was restricted.

8) Support Costs

	2023 (£)	2022 (£)
Stationery, Printing, copying	768	62
Phone, postage, Mileage	-	-
Archivist & Website	911	2,240
County Office	57,670	56,308
Other	3,398	2,561
Depreciation	44,911	47,558
Governance	3,976	3,299
	111,634	112,028

Expenditure on support costs was £111,634 (2022: £112,028) of which £83,777 (2022: £89,673) was unrestricted and £27,857 (2022: £22,355) was restricted. Independent Examination Fees in 2023 were £2,520 (2022: £2,400).

9) Cost of Trading and Other Sales

	2023 (£)	2022 (£)
County Sales including Badges	21,381	16,187
Paxmead Shop Sales	232	921
Hérons Wey Shop Sales	5,278	2,582
	26,890	19,690

Expenditure on Trading and Other Sales was £26,890 (2022: £19,690) of which £26,658 (2022: £18,769) was unrestricted, £0 (2022: £0) was designated and £232 (2022: £921) was restricted.

10) Salary Costs

	2023 (£)	2022 (£)
Payroll Administration @ £10/month	360	150
Salary	46,831	44,693
Employers Pension contribution	5,611	3,534
Employers National Insurance	3,005	2,912
	55,807	51,289

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 eg Mileage.

12) Fixed Assets

	Land	Building's structure & maintenance Freehold	Building's structure & maintenance Leased	Equipment & site	Total
Cost					
Cost at 1/1/23	942,500	569,859	330,800	152,907	1,996,066
Additions in year	-	11,064	21,834	13,220	46,118
Disposals	-	-	-	-	-
Cost at 31/12/23	942,500	580,923	352,634	166,127	2,042,184
Depreciation					
Provision at 1/1/23	-	565,435	145,558	126,846	837,839
Disposals in Year	-	-	-	-	-
Provided in year	-	3,978	25,566	15,366	44,910
Provision at 31/12/23	-	569,413	171,124	142,212	882,749
Net Book value at 31/12/23	942,500	11,510	181,510	23,915	1,159,435
Net Book value at 1/1/23	942,500	4,425	185,242	26,061	1,158,228

13) Investments

	2023 (£)	2022 (£)
Value at Start of Year	74,125	51,187
Investment in Year	-	28,550
(Losses) / Gains on re-valuation	3,209	(5,612)
Value at End of Year	77,334	74,125

14) Debtors and Prepayments

	2023 (£)	2022 (£)
Debtors	49,623	38,704
Prepayments	450	6,978
	50,073	45,682

15) Creditors and Accruals

	2023 (£)	2022 (£)
Creditors	9,388	5,321
Deferred Income	53,153	62,992
Accruals	8,357	9,303
	70,898	77,616

Deferred Income consists of

Item	Amount Deferred 2023 (£)	Amount Deferred 2022 (£)
Weyside /Herons Wey	36,029	33,286
Paxmead	16,621	28,936
First Response Training	503	420
County Day	-	350
Other	-	-
	53,153	62,992

16) Restricted funds

Analysis of movement in restricted fund

	2023 (£)
Balance at 1st January 2023	301,191
Income Resources	99,639
Resources Expended	(99,382)
Transfers	(8,400)
Gain on revaluation of Investment	642
Balance at 31st December 2023	293,690

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 £204,340, income of £72,698 including interest of £468, costs of £39,477, depreciation of £15,728 and gains on investments of £642. The transfer of £8,400 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 . The balance on the fund at the end of the year was £214,074. The major incomes in 2023 were £42,095 from bookings and £9,477 from Boating, £3,396 from the shop & £12,682 from Donations and other Grants. Events were held this year bringing in £5,779.

The Paxmead Building Project Phase 1 is completed but planning for Phase 2 will be starting in 2024. This will provide better facilities for boating. No funds were received for this in 2023. The carried forward value of the fund after accounting for depreciation is £79,462.

The Paxmead Boat replacement fund took the fund from a starting value of £6,189, depreciation of £870 & £5,319 which means that the carry forward value is now zero.

One International trip took place in 2023, in the late autumn. There is some money still to spend but this will be accounted for in the 2023 accounts, giving a £0 carried forward. This includes refunds for the attendees as the costs were less than expected. Some participants will donate the refund to the Restricted fund.

17) Unrestricted funds

Analysis of movement in Unrestricted & Designated funds

	Balance at 1 January 2023 (£)	Incoming Resources (£)	Resources Expended (£)	Transfers (£)	Gains on Investment Assets (£)	Balance at 31 December 2023 (£)
General Fund	1,092,438	191,839	(183,001)	9,464	2,567	1,113,307
Designated						
Lettings						
Subsidy Fund	6,547	-	(8,685)	10,000	-	7,862
County Day	8,000	550	(3,901)	-	-	4,649
Designated						
HW						
Equipment	133,355	-	-	(11,064)	-	122,291
Total	1,240,340	192,389	(195,587)	8,400	2,567	1,248,109

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 £10,000 to the Lettings Subsidy in 2024 to help units to dedicate their resources to re-building the membership and units.

Herons Wey: No further funds have been allocated in 2023 for Herons Wey projects.

County Day 2023: 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. The last County Day was in 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 .

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

2023	Unrestricted (£)	Restricted (£)	Designated (£)	Total (£)
Investments	61,867	15,467	-	77,334
Fixed assets	975,117	184,318	-	1,159,435
Current assets	130,600	110,526	134,802	375,928
Current Liabilities	(54,277)	(16,621)	-	(70,898)
	1,113,307	293,690	134,802	1,541,799

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

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 2023 to 2024.

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 2023 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.

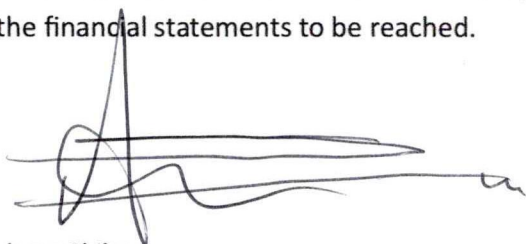
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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.

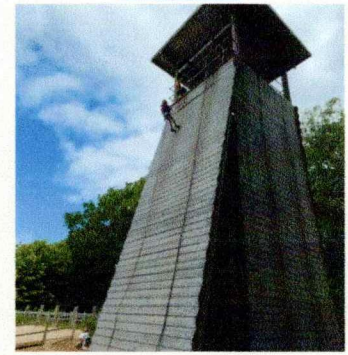


Andrew Skilton
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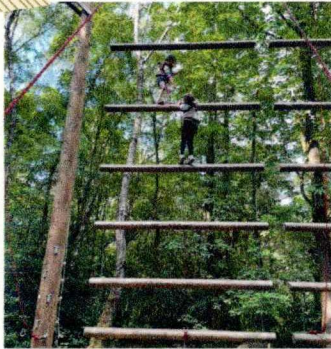
Date 12 June 2024



6 Queens Guide Awards



6 members achieved their Going Away with Scheme with Brownies



4 lead away permits



49 peer education sessions delivered by 10 peer educators

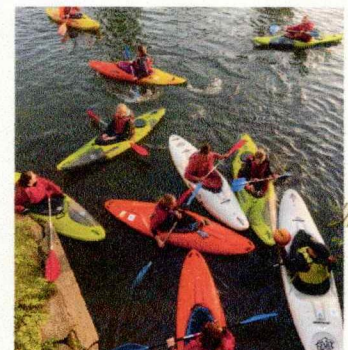
Our year in numbers



8 members achieved their Going Away with Scheme with Guides



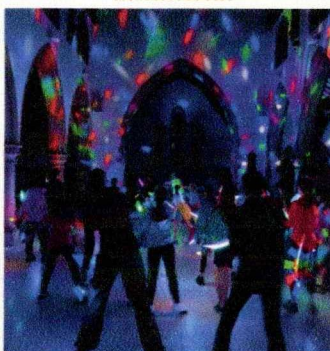
2 narrow boating qualifications



1300 opportunities for young people to experience paddlesport at Paxmead



1 Royal visit



1 Lord Mayor's Show

Appendix 1

ADDRESS AND PERSONNEL

Principal office

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Independent examiner

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