

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales · Charity number 305818

Details

Other names	COUNTY OF SURREY EAST GIRL GUIDES ASSOCIATION, GIRLGUIDING SURREY EAST
Status	Registered
Legal form	Other
Registered	1962-10-31
Register	View on the Charity Commission register

Contact

Address	10 Holly Hill Drive Banstead SM7 2BD
Phone	01737370315
Email	treasurer@girlguidingsurreyeast.org.uk
Website	www.girlguidingsurreyeast.org.uk

Activities

Objects: TO PROMOTE THE EDUCATION OF GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD.

Activities: Girlguiding Surrey East is part of Girlguiding UK, which enables girls to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** EAST SURREY
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£182,304	£115,307	-	-
2023-12-31	£42,672	£60,619	-	-
2022-12-31	£43,010	£57,031	-	-
2021-12-31	£61,744	£47,914	-	-
2020-12-31	£59,924	£59,305	-	-

Trustees

Name	Role	Appointed
Beverly Heywood-Jones	Chair	2016-09-02
Dr Clare Paula Coker		2024-09-01
ELIZABETH JANE COLLIER		
Fiona Louise Exley		2026-01-01
Jane Anne Luff		2022-11-16
Kathryn Ann Louise Fowles		2018-08-01
Lorna Ellen Smith		2022-11-16
Mary Elizabeth Zoeller		2017-03-11
Susan Anne Corrance		2023-02-22

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales - Charity number 305818

Accounts

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2024

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Trustees Surrey East		
Role	Name	Term
County Commissioner	Beverly Heywood-Jones	From 23/10/2021
Deputy County Commissioners	Mary Zoeller Kate Fowles	From 11/06/2022 From. 11/06/2022
Treasurer	Liz Collier	From 01/09/2000
County Training Advisor	Lorna Smith	From 16/11/2022
County Outdoor and Residential Adviser	Jane Luff	From 16/11/2022
Division Commissioner Epsom	Mary Zoeller	From 11/10/2017 to 26/03/2024
Division Commissioner Leith Hill		
Division Commissioner Reigate (Joint)	Sonia Naughton Emma Marsh	From 20/08/2020 From 20/08/2020
Division Commissioner Godstone	Sue Corrance	From 22/02/2022
Division Commissioner Leatherhead	Clare Coker	From 1/09/2024
Division Commissioner Downs Heath	Beverly Heywood-Jones	From 02/09/2016
Lead Volunteers		
Chair of Faurefold Campsite	Clare Coker	From 15/04/2019

The association has been registered with the Charities Commission (number 305818).

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

The trustees of the Girlguiding Surrey East ('the County') present its report, together with the financial statements, for the year ended 31 December 2024.

Background

Girlguiding Surrey East is the operating name of the County of Surrey East Guide Association and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into regions, counties, divisions and districts. Rainbow, Brownie, Guide and Ranger units may be organised into districts, which form divisions, which make up a county which aligns to a county/region.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general application of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws as defined on the Girlguiding UK website.

Girlguiding in Surrey East benefits girls between the ages of 4 and 18, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

Financial Review

Introduction

The accounts have been made up to the end of December 2024.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2019). Since 2017, when gross income exceeded £250,000 the accounts are prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and expensed to the income statement systematically over 5 to 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Overview

Total incoming resources amounted to £182,304 compared to £42,672 in 2023. The increase arises because of a receipt of a legacy to Faurefold of £110,000 as well as increased activity. Resources used totalled £115,307 (including £28,000 of depreciation) compared to £60,619 in 2023. Overall net incoming resources were £66,997 and total funds of the County increased from £454,540 to £521,537. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £296,952 (2023: £ 324,952) and cash of £222,338 (2023: £129,529).

Restricted funds

Restricted funds have increased to £407,682 from £325,682, primarily because of a legacy received of £110,000 which more than offsets depreciation on historical assets. Restricted funds largely comprise the balance on the Faurefold account of £407,016 (2023:£325,016).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of volunteers' and young members' uniforms in cases of need.

Faurefold fundraising

The total on the Faurefold fund at 31 December 2024 was £430,876 comprising £407,016 within restricted funds and £23,859 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. In 2024 legacy of £110,000 was received from the estate of the late Margaret Alice Woolley "for the benefit of Faurefold hut". Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net decrease in the general fund from current year transactions in the year was £22,393 (2023:£7,070 decrease).

Reserves Policy

The Committee aims to maintain reserves in unrestricted funds equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund to aid inclusivity, the balance of which is currently £7,594 (2023:£7,768).

Governance

The most recent Girlguiding Surrey East County constitution was approved on 16 November 2022 and sets out the responsibilities of trustees and committees.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER region and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

Risk Management

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. Trustee indemnity insurance is paid for by the County. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

Signed on behalf of the Committee

Elizabeth Collier

17 September 2025

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Statement of financial activities					
		Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
		£	£	£	£
For the year ended 31 December 2024					
Incoming resources					
Other voluntary incoming resources	Note 1	33,164.21	110,000.00	143,164.21	-
Income from charitable and ancillary trading	Note 2	36,520.52	-	36,520.52	40,607.29
Income from investments & deposits		2,618.77	-	2,618.77	2,064.67
Total incoming resources		72,303.50	110,000.00	182,303.50	42,671.96
Resources used					
Subscriptions paid to Girlguiding HQ		(336.00)	-	(336.00)	(231.00)
Other activities	Note 3	(82,845.58)	(28,000.00)	(110,845.58)	(57,696.44)
Direct charitable expenditure		(83,181.58)	(28,000.00)	(111,181.58)	(57,927.44)
Management and administration	Note 4	(4,125.31)	-	(4,125.31)	(2,691.10)
Total resources used		(87,306.89)	(28,000.00)	(115,306.89)	(60,618.54)
Net incoming/(outgoing) resources		(15,003.39)	82,000.00	66,996.61	(17,946.58)
Fund balances brought forward		128,857.59	325,682.34	454,539.93	472,486.51
Fund balances carried forward		113,854.20	407,682.34	521,536.54	454,539.93
Analysis of net movement in funds					
Marshall's legacy		-	-	-	-
Faurefold funds - current year		7,563.86	82,000.00	89,563.86	(10,611.45)
- transfer from general fund		-	-	-	7,150.49
Pond Access Project		-	-	-	(1.76)
Centenary inclusivity fund		(174.49)	-	(174.49)	(263.00)
		7,389.37	82,000.00	89,389.37	(3,725.72)
General fund - current year		(22,392.76)	-	(22,392.76)	(7,070.37)
- transfer to Faurefold funds		-	-	-	(7,150.49)
		(15,003.39)	82,000.00	66,996.61	(17,946.58)
Statement of financial position					
Balance sheet as at 31 December 2024					
		Unrestricted funds	Restricted funds	31 December 2024	31 December 2023
		£	£	£	£
Fixed assets	Note 10	-	296,952.14	296,952.14	324,952.14
Cash on deposit	Note 6	83,661.76	-	83,661.76	108,052.09
Cash at bank and in hand	Note 7	27,946.53	110,730.20	138,676.73	21,476.51
		111,608.29	110,730.20	222,338.49	129,528.60
Badge stock and debtors	Note 8	3,012.66	-	3,012.66	1,184.75
Deferred costs less deposits	Note 8	500.00	-	500.00	-
Creditors	Note 8	(1,266.75)	-	(1,266.75)	(1,125.56)
Total		113,854.20	407,682.34	521,536.54	454,539.93
Made up of:					
Marshall's legacy		-	117.05	117.05	117.05
Faurefold funds		23,859.18	407,016.44	430,875.62	341,311.76
Denise Kinrade Memorial Fund		-	548.85	548.85	548.85
Centenary hardship fund		7,593.62	-	7,593.62	7,768.11
		31,452.80	407,682.34	439,135.14	349,745.77
General fund		82,401.40	-	82,401.40	104,794.16
Total funds	Note 9	113,854.20	407,682.34	521,536.54	454,539.93

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Accounting policies

Basis of accounting

The financial statements (the accounts) of Girlguiding Surrey East ('the County'), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention.

Currency

The County's functional and presentational currency is Pounds Sterling (GBP).

Going Concern

There are no material uncertainties about the County's ability to continue as a going concern.

Judgement 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. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Taxation

The County is exempt from tax on its charitable activities. The charity is not registered for VAT and as such, expenditure is shown inclusive of irrecoverable VAT.

Incoming resources

Income is recognised in the Statement of Financial Activities once the County has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The main sources of income are:

- Subscriptions from the membership, set by the County at the start of the year by reference to budgeted costs and collected via GO
- Other donations and income from fund raising activities
- Investment income
- Letting fees from the Faurefold campsite

Resources used

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the County to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Fixed assets

Payments for fixed assets are capitalised if material (over £5,000) and are depreciated systematically over their estimated useful lives.

Financial instruments

The County's financial assets and liabilities qualify as basic financial instruments and are initially recognised at transaction value and subsequently measured at cash or settlement value.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Note 1 Other voluntary incoming resources	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Pax Lodge leader weekend	3,786.00	-	3,786.00	-
Adventure fund	3,900.00	-	3,900.00	-
Brownie Revels 2024	23,000.00	-	23,000.00	-
Lord Mayor's show	2,478.21	-	2,478.21	-
Legacies	-	110,000.00	110,000.00	-
	<u>33,164.21</u>	<u>110,000.00</u>	<u>143,164.21</u>	<u>-</u>
Note 2 Income from charitable and ancillary trading				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Faufold - camp fees and activities	34,988.70	-	34,988.70	32,104.03
Faufold - grants	-	-	-	5,934.00
Sale of badges	1,531.82	-	1,531.82	2,569.26
	<u>36,520.52</u>	<u>-</u>	<u>36,520.52</u>	<u>40,607.29</u>
Note 3 Other activities				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Training payments	(1,464.99)	-	(1,464.99)	(2,105.65)
Pax Lodge leader weekend	(4,708.66)	-	(4,708.66)	-
Faufold - improvements (expensed)	(996.21)	-	(996.21)	(996.21)
Faufold - depreciation	-	(28,000.00)	(28,000.00)	(28,000.00)
Faufold camp fees and activities	(26,428.63)	-	(26,428.63)	(19,653.27)
International	(330.00)	-	(330.00)	(2,795.74)
Lord Mayor's show	(2,473.11)	-	(2,473.11)	-
Adventure fund	(3,900.00)	-	(3,900.00)	-
Scoutabout	(1,660.20)	-	(1,660.20)	-
Brownie Revels 2024	(32,542.00)	-	(32,542.00)	-
Badges & forms	(2,209.87)	-	(2,209.87)	(3,822.06)
Centenary inclusivity fund	(174.49)	-	(174.49)	(263.00)
Donations to Divisions	(5,930.32)	-	(5,930.32)	-
Other activities	(27.10)	-	(27.10)	(60.51)
	<u>(82,845.58)</u>	<u>(28,000.00)</u>	<u>(110,845.58)</u>	<u>(57,696.44)</u>
Note 4 Management and administration				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
County executive expenses	(977.58)	-	(977.58)	(284.50)
Public relations	(58.78)	-	(58.78)	-
Administration and newsletter	(3,088.95)	-	(3,088.95)	(2,406.60)
	<u>(4,125.31)</u>	<u>-</u>	<u>(4,125.31)</u>	<u>(2,691.10)</u>

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Note 5 Memorandum accounts	Year ended 31 December 2024		Year ended 31 December 2023	
	£	£	£	£
Subscriptions paid to Girlguiding HQ	<u>(336.00)</u>		<u>(231.00)</u>	
Subscription - net received		(336.00)		(231.00)
Training - income	-		-	
Training - expenditure	<u>(1,464.99)</u>		<u>(2,105.65)</u>	
Training - net received/(expenditure)		(1,464.99)		(2,105.65)
Faurefold - income (including from fund raising)	34,988.70		38,038.03	
Faurefold - expenditure (excluding amounts capitalised)	<u>(27,424.84)</u>		<u>(20,649.48)</u>	
	7,563.86		17,388.55	
Leagacy received	110,000.00		(996.21)	
Faurefold - depreciation	<u>(28,000.00)</u>		<u>(28,000.00)</u>	
Faurefold - net income/(expenditure)		89,563.86		(10,611.45)
Outdoor - net expenditure		-		-
Badges and forms - income	1,531.82		2,569.26	
Badges and forms - expenditure	<u>(2,209.87)</u>		<u>(3,822.06)</u>	
Badges and forms		(678.05)		(1,252.80)
Lord Mayor's show - income	2,478.21		-	
Lord Mayor's show - expenditure	<u>(2,473.11)</u>		<u>-</u>	
Lord Mayor's show		5.10		-
Other activities - expenditure	<u>(27.10)</u>		<u>(60.51)</u>	
Other		(27.10)		(60.51)
International - sundry income	-		-	
International grants and expenses	<u>(330.00)</u>		<u>(2,795.74)</u>	
International		(330.00)		(2,795.74)
Pax Lodge leader weekend income	3,786.00		-	
Pax Lodge leader weekend expenses	<u>(4,708.66)</u>		<u>-</u>	
Pax Lodge leader weekend		(922.66)		-
Brownie Revels - income	23,000.00		-	
Brownie Revels - expenses	<u>(32,542.00)</u>		<u>-</u>	
Brownie Revels		(9,542.00)		-
Scoutabout - income	-		-	
Scoutabout - expenses	<u>(1,660.20)</u>		<u>£</u>	
Scoutabout		(1,660.20)		-
Adventure fund - income	3,900.00		-	
Adventure fund - expenses	<u>(3,900.00)</u>		<u>-</u>	
Adventure fund		-		-
Donations to Divisions		(5,930.32)		-
Trading commission		-		-
Income from investments & deposits		2,618.77		2,064.67
Centenary inclusivity fund		(174.49)		(263.00)
County executive expenses		(977.58)		(284.50)
Public relations		(58.78)		-
Administration		(3,088.95)		(2,406.60)
Other		-		-
Net incoming/(outgoing) resources		<u>66,996.61</u>		<u>(17,946.58)</u>
Within general fund		(22,392.76)		(7,070.37)

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Note 6 Cash on deposit		31	31
		December	December
		2024	2023
		£	£
CAF Deposit account		81,855.84	106,264.10
NS&I investment account		1,805.92	1,787.99
		83,661.76	108,052.09
Note 7 Cash at bank and in hand		31 December	31 December
		2024	2023
		£	£
CAF current account		3,783.79	4,353.38
Faurefold current bank account and float		133,923.48	16,359.62
Badges current account		969.46	763.51
		138,676.73	21,476.51
Note 8 Working capital			
Debtors primarily relates to amounts received in 2025 for the Lord Mayor's show in 2024.			
Deferred costs relates to Musicals to be held in 2025.			
Creditors relates to monies received in the respect of the Youth Leaders' Weekend to be run in 2026.			
Note 9 Funds		1 January	
		2024	
		Receipts	
		Payments/	
		transfers	
		31 December	
		2024	
		£	£
Restricted funds			
Marshall's legacy	a	117.05	-
Faurefold funds	b	325,016.44	110,000.00
Denise Kinrade Memorial Fund	c	548.85	-
		325,682.34	110,000.00
		(28,000.00)	(28,000.00)
		407,682.34	407,682.34
Earmarked funds out of the general fund			
Faurefold funds	d	16,295.32	34,988.70
Centenary inclusivity fund	e	7,768.11	-
Earmarked funds out of the general fund		24,063.43	34,988.70
General fund		104,794.16	37,314.80
		128,857.59	72,303.50
		(87,306.89)	(87,306.89)
		113,854.20	113,854.20
Unrestricted funds			
Total		454,539.93	182,303.50
		(115,306.89)	(115,306.89)
		521,536.54	521,536.54

a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need

b) Funds used to develop the campsite at Faurefold primarily representing fixed assets. Included are amounts transferred from unrestricted funds where costs have been capitalised as fixed assets.

c) Donations in respect of the Denise Kinrade Memorial Fund to be used for a Challenge badge

d) Funds generated by Faurefold.

e) The Centenary inclusivity fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Note 10 Fixed assets

	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Opening balance	-	472,952.14	472,952.14	455,630.14
Additions	-	-	-	17,322.00
Closing balance	-	472,952.14	472,952.14	472,952.14
Depreciation				
Opening balance	-	(148,000.00)	(148,000.00)	(120,000.00)
Charge for the year	-	(28,000.00)	(28,000.00)	(28,000.00)
Closing balance	-	(176,000.00)	(176,000.00)	(148,000.00)
Net book amount	-	296,952.14	296,952.14	324,952.14

Depreciation is charged assuming an approximate life of 20 years for property and 5-10 years for equipment, starting from when the asset is first used.

Property and equipment at Faurefold has an insured value of £565,000.

Note 11 Related party transactions

Apart from reimbursement to the Trustees of specific expenditure directly attributable to the activities of the County, there were no related party transactions. No trustee was remunerated for their services to the County.

Trustee indemnity insurance was paid for by the County.

Trustees' subscriptions to the Girlguiding Association were paid for by the County.

Note 12 Approval

Approved by the Executive Committee on 17 September 2025 and signed on its behalf

Elizabeth Collier

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of Girlguiding Surrey East ('the County') for the year ended **31 December 2024**, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the trustees of the County, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the County's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the County as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Independent Examiner

Tessa Bullimore FCCA

9 September 2025

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales - Charity number 305818

Accounts

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2023

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Trustees Surrey East		
Role	Name	Term
County Commissioner	Beverly Heywood-Jones	From 23/10/2021
Deputy County Commissioners	Mary Zoeller Kate Fowles	From 11/06/2022 From. 11/06/2022
Treasurer	Liz Collier	From 01/09/2000
County Training Advisor	Lorna Smith	From 16/11/2022
County Outdoor and Residential Adviser	Jane Luff	From 16/11//2022
Division Commissioner Epsom	Mary Zoeller	From 11/10/2017 to 26/03/2024
Division Commissioner Leith Hill		
Division Commissioner Reigate (Joint)	Sonia Naughton Emma Marsh	From 20/08/2020 From 20/08/2020
Division Commissioner Godstone	Sue Corrance	From 22/02/2022
Division Commissioner Leatherhead	Clare Coker	From 1/09/2024
Division Commissioner Downs Heath	Beverly Heywood –Jones	From 02/09/2016
Lead Volunteers		
Chair of Faurefold Campsite	Clare Coker	From 15/04/2019

The association has been registered with the Charities Commission (number 305818).

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

The trustees of the Girlguiding Surrey East ('the County') present its report, together with the financial statements, for the year ended 31 December 2023.

Background

Girlguiding Surrey East is the operating name of The Guide Association Surrey East and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into Regions, Counties, Divisions and Districts. Ranger, Guide, Brownie and Rainbow Units are organised into Districts, which form Divisions, which make up a County. Counties make up Regions.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws, and the current editions of the Guiding Manual, the Guiding Handbook and the current programme for young members in each section.

Girlguiding in Surrey East benefits girls between the ages of 4 and 26, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

Financial Review

Introduction

The accounts have been made up to the end of December 2023.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2019). Since 2017, when gross income exceeded £250,000 the accounts are prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and expensed to the income statement systematically over 5 to 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

Overview

Total incoming resources amounted to £42,672 compared to £43,010 in 2022. Resources used totalled £60,619 (including £28,000 of depreciation) compared to £57,032 in 2022. Overall net outgoing resources were £17,947 and total funds of the County decreased from £472,487 to £454,540. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £324,952.

Restricted funds

Restricted funds have decreased, primarily because of depreciation of historic costs, to £325,682 from £314,414 and largely comprise the balance on the Faurefold account of £325,016 (2022:£313,746).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of Guiders' or girls' uniforms in cases of need.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Faurefold fundraising

The total on the Faurefold fund at 31 December 2023 was £341,312 comprising £325,016 within restricted funds and £16,295 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net decrease in the general fund from current year transactions in the year was £7,070 (2022:£424 increase).

Reserves Policy

The Committee aims to maintain reserves equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund to aid inclusivity, the balance of which is currently £7,768 (2022:£8,031).

Governance

The most recent Girlguiding Surrey East County constitution was approved on 16 November 2022 and sets out the responsibilities of trustees and committees.

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

Risk Management

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. Trustee indemnity insurance is paid for by the County. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

Signed on behalf of the Committee

Elizabeth Collier

11 September 2024

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Statement of financial activities

For the year ended 31 December 2023	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
Incoming resources				
Subscriptions	-	-	-	10,638.00
Other voluntary incoming resources	<i>Note 1</i> -	-	-	898.85
Income from charitable and ancillary trading	<i>Note 2</i> 35,607.29	5,000.00	40,607.29	31,068.36
Income from investments & deposits	2,064.67	-	2,064.67	405.19
Total incoming resources	37,671.96	5,000.00	42,671.96	43,010.40
Resources used				
Subscriptions paid to Girlguiding HQ	(231.00)	-	(231.00)	(238.00)
Other activities	<i>Note 3</i> (29,694.68)	(28,001.76)	(57,696.44)	(54,027.59)
Direct charitable expenditure	(29,925.68)	(28,001.76)	(57,927.44)	(54,265.59)
Management and administration	<i>Note 4</i> (2,691.10)	-	(2,691.10)	(2,766.47)
Total resources used	(32,616.78)	(28,001.76)	(60,618.54)	(57,032.06)
Net outgoing resources	5,055.18	(23,001.76)	(17,946.58)	(14,021.66)
Transfers between funds	(34,270.53)	34,270.53	-	-
Net movement in funds	(29,215.35)	11,268.77	(17,946.58)	(14,021.66)
Fund balances brought forward	158,072.94	314,413.57	472,486.51	486,508.17
Fund balances carried forward	128,857.59	325,682.34	454,539.93	472,486.51

Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faurefold funds - current year	(21,881.98)	11,270.53	(10,611.45)	(14,794.33)
- transfer from general fund	7,150.49	-	7,150.49	-
Denise Kinrade Memorial Fund	-	-	-	548.85
Pond Access Project	-	(1.76)	(1.76)	-
Centenary inclusivity fund	(263.00)	-	(263.00)	(200.00)
	(14,994.49)	11,268.77	(3,725.72)	(14,445.48)
General fund - current year	(7,070.37)	-	(7,070.37)	423.82
- transfer to Faurefold funds	(7,150.49)	-	(7,150.49)	-
	(29,215.35)	11,268.77	(17,946.58)	(14,021.66)

Statement of financial position

Balance sheet as at 31 December 2023	Unrestricted funds	Restricted funds	31 December 2023	31 December 2022
	£	£	£	£
Fixed assets	<i>Note 10</i> -	324,952.14	324,952.14	335,630.14
Cash on deposit	<i>Note 6</i> 108,052.09	-	108,052.09	113,996.61
Cash at bank and in hand	<i>Note 7</i> 20,746.31	730.20	21,476.51	33,897.81
	128,798.40	730.20	129,528.60	147,894.42
Badge stock and debtors	<i>Note 8</i> 1,184.75	-	1,184.75	961.95
Creditors	<i>Note 8</i> (1,125.56)	-	(1,125.56)	(12,000.00)
Total	128,857.59	325,682.34	454,539.93	472,486.51
Made up of:				
Marshall's legacy	-	117.05	117.05	117.05
Faurefold funds	16,295.32	325,016.44	341,311.76	344,772.72
Pond Access Project	-	-	-	1.76
Denise Kinrade Memorial Fund	-	548.85	548.85	548.85
Centenary hardship fund	7,768.11	-	7,768.11	8,031.11
	24,063.43	325,682.34	349,745.77	353,471.49
General fund	104,794.16	-	104,794.16	119,015.02
Total funds	<i>Note 9</i> 128,857.59	325,682.34	454,539.93	472,486.51

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Accounting policies

Basis of accounting

The financial statements (the accounts) of Girlguiding Surrey East ('the County'), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention.

Currency

The County's functional and presentational currency is Pounds Sterling (GBP).

Going Concern

There are no material uncertainties about the County's ability to continue as a going concern.

Judgement 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. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Taxation

The County is exempt from tax on its charitable activities. The charity is not registered for VAT and as such, expenditure is shown inclusive of irrecoverable VAT.

Incoming resources

Income is recognised in the Statement of Financial Activities once the County has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The main sources of income are:

- Subscriptions from the membership, set by the County at the start of the year by reference to budgeted costs and collected via GO
- Other donations and income from fund raising activities
- Investment income
- Letting fees from the Faurefold campsite

Resources used

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the County to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Fixed assets

Payments for fixed assets are capitalised if material (over £5,000) and are depreciated systematically over their estimated useful lives.

Financial instruments

The County's financial assets and liabilities qualify as basic financial instruments and are initially recognised at transaction value and subsequently measured at cash or settlement value.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
Other activities income	-		-	350.00
Denise Kinrade Memorial Fund	-	-	-	548.85
	-	-	-	898.85

Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
Faurefold - camp fees and activities	32,104.03	-	32,104.03	26,362.60
Faurefold - grants	934.00	5,000.00	5,934.00	1,871.23
Trading commission	-	-	-	18.93
Sale of badges	2,569.26	-	2,569.26	2,815.60
	35,607.29	5,000.00	40,607.29	31,068.36

Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
Training payments	(2,105.65)	-	(2,105.65)	(3,594.75)
Faurefold - improvements (expensed)	(996.21)	-	(996.21)	(5,300.82)
Faurefold - depreciation	-	(28,000.00)	(28,000.00)	(20,000.00)
Faurefold camp fees and activities	(19,653.27)	-	(19,653.27)	(17,659.34)
International	(2,795.74)	-	(2,795.74)	(1,953.70)
Scoutabout	-	-	-	(1,341.90)
Badges & forms	(3,822.06)	-	(3,822.06)	(3,686.78)
Centenary inclusivity fund	(263.00)	-	(263.00)	(200.00)
Other activities	(58.75)	(1.76)	(60.51)	(290.30)
	(29,694.68)	(28,001.76)	(57,696.44)	(54,027.59)

Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
County executive expenses	(284.50)	-	(284.50)	(500.19)
Administration and newsletter	(2,406.60)	-	(2,406.60)	(2,266.28)
	(2,691.10)	-	(2,691.10)	(2,766.47)

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Note 5 Memorandum accounts	Year ended 31 December 2023		Year ended 31 December 2022	
	£	£	£	£
Subscriptions	-		10,638.00	
Subscriptions paid to Girlguiding HQ	<u>(231.00)</u>		<u>(238.00)</u>	
Subscription - net received		(231.00)		10,400.00
Training - income	-		-	
Training - expenditure	<u>(2,105.65)</u>		<u>(3,594.75)</u>	
Training - net received/(expenditure)		(2,105.65)		(3,594.75)
Faurefold - income (including from fund raising)	38,038.03		28,233.83	
Faurefold - expenditure (excluding amounts capitalised)	<u>(20,649.48)</u>		<u>(22,960.16)</u>	
	17,388.55		5,273.67	
Faurefold - depreciation	<u>(28,000.00)</u>		<u>(20,000.00)</u>	
Faurefold - net income/(expenditure)		(10,611.45)		(14,726.33)
Outdoor - net expenditure		-		-
Badges and forms -income	2,569.26		2,815.60	
Badges and forms - expenditure	<u>(3,822.06)</u>		<u>(3,686.78)</u>	
Badges and forms		(1,252.80)		(871.18)
Other activities - income	-		350.00	
Other activities - expenditure	<u>(58.75)</u>		<u>(290.30)</u>	
Other		(58.75)		59.70
International - sundry income	-		-	
International grants and expenses	<u>(2,795.74)</u>		<u>(1,953.70)</u>	
International		(2,795.74)		(1,953.70)
Scilly Isles - income	-		-	
Scoutabout - income	-		-	
Scoutabout - expenses	<u>-</u>		<u>(1,341.90)</u>	
Scoutabout		-		(1,341.90)
Trading commission		-		18.93
Income from investments & deposits		2,064.67		405.19
Centenary inclusivity fund		(263.00)		(200.00)
County executive expenses		(284.50)		(500.19)
Administration		(2,406.60)		(2,266.28)
Other (including legacies received)		(1.76)		548.85
Net outgoing resources		<u>(17,946.58)</u>		<u>(14,021.66)</u>
Within general fund		(7,070.37)		423.82

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Note 6 Cash on deposit	31	31	
	December	December	
	2023	2022	
	£	£	
CAF Deposit account	106,264.10	112,220.59	
NS&I investment account	1,787.99	1,774.26	
Pond Access Project bank account	-	1.76	
	<u>108,052.09</u>	<u>113,996.61</u>	
Note 7 Cash at bank and in hand	31	31	
	December	December	
	2023	2022	
	£	£	
CAF current account	4,353.38	5,469.14	
Faurefold current bank account and float	16,359.62	27,693.87	
Badges current account	763.51	734.80	
	<u>21,476.51</u>	<u>33,897.81</u>	
Note 8 Working capital			
Creditors primarily relates to monies received in advance of Brownies Revels 2024 for payments that will be made in 2024.			
Note 9 Funds		31	
	1 January	Payments/	December
	2023	Receipts	2023
	£	£	£
Restricted funds			
Marshall's legacy	<i>a</i> 117.05	-	-
Faurefold funds	<i>b</i> 313,745.91	5,000.00	6,270.53
Denise Kinrade Memorial Fund	<i>c</i> 548.85	-	-
Pond Access Project	<i>d</i> 1.76	-	(1.76)
	<u>314,413.57</u>	<u>5,000.00</u>	<u>6,268.77</u>
Earmarked funds out of the general fund			
Faurefold funds	<i>e</i> 31,026.81	33,038.03	(47,769.52)
Centenary inclusivity fund	<i>f</i> 8,031.11	-	(263.00)
Earmarked funds out of the general fund	<u>39,057.92</u>	<u>33,038.03</u>	<u>(48,032.52)</u>
General fund	119,015.02	4,633.93	(18,854.79)
Unrestricted funds	<u>158,072.94</u>	<u>37,671.96</u>	<u>(66,887.31)</u>
Total	<u><u>472,486.51</u></u>	<u><u>42,671.96</u></u>	<u><u>(60,618.54)</u></u>
			454,539.93
<p>a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need</p> <p>b) Funds used to develop the campsite at Faurefold primarily representing fixed assets. Included are amounts transferred from unrestricted funds where costs have been capitalised as fixed assets.</p> <p>c) Donations in respect of the Denise Kinrade Memorial Fund to be used for a Challenge badge</p> <p>d) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.</p> <p>e) Funds generated by Faurefold.</p> <p>f) The Centenary inclusivity fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities</p>			

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Note 10 Fixed assets

	Unrestricted funds	Restricted funds	Year ended 31 December 2023	Year ended 31 December 2022
	£	£	£	£
Opening balance	-	455,630.14	455,630.14	443,630.14
Additions	-	17,322.00	17,322.00	12,000.00
Closing balance	-	472,952.14	472,952.14	455,630.14
Depreciation				
Opening balance	-	(120,000.00)	(120,000.00)	(100,000.00)
Charge for the year	-	(28,000.00)	(28,000.00)	(20,000.00)
Closing balance	-	(148,000.00)	(148,000.00)	(120,000.00)
Net book amount	-	324,952.14	324,952.14	335,630.14

Depreciation is charged assuming an approximate life of 20 years for property and 5-10 years for equipment, starting from when the asset is first used.

Property and equipment at Faurefold has an insured value of £565,000.

Note 11 Related party transactions

Apart from reimbursement to the Trustees of specific expenditure directly attributable to the activities of the County, there were no related party transactions. No trustee was remunerated for their services to the County.

Trustee indemnity insurance was paid for by the County.

Trustees' subscriptions to the Girlguiding Association were paid for by the County.

Note 12 Approval

Approved by the Executive Committee on 11 September 2024 and signed on its behalf

Elizabeth Collier

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2023

Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of Girlguiding Surrey East ('the County') for the year ended **31 December 2023**, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the trustees of the County, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the County's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the County as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Independent Examiner

Tessa Bullimore

23 October 2024

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales - Charity number 305818

Accounts

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2022

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Trustees Surrey East		
Role	Name	
County Commissioner	Beverly Heywood-Jones	
Deputy County Commissioners	Mary Zoeller	From 11/06/2022
	Kate Fowles	From 11/06/2022
Treasurer	Liz Collier	
County Training Advisor	Lorna Smith	From 16/11/2022
County Outdoor and Residential Adviser	Jane Luff	From 16/11//2022
Division Commissioner Epsom	Mary Zoeller	
Division Commissioner Leith Hill	Kate Fowles	To 31/07/2023
Division Commissioner Reigate (Joint)	Sonia Naughton	
	Emma Marsh	
Division Commissioner Godstone	Louise Lander	To 07/09/2022
	Sue Corrance	From 22/02/2022
Division Commissioner Leatherhead	Dax Patel	To 31/07/2023
Division Commissioner Downs Heath	Beverly Heywood –Jones	
Lead Volunteers		
County Media and Communications Adviser	Megan Maton	From 25/09/2022 to 31/07/2023
	Charity Nicholls	To 24/09/2022
Chair of Faurefold Campsite	Clare Coker	

The association has been registered with the Charities Commission (number 305818).

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

The trustees of the Girlguiding Surrey East ('the County') present its report, together with the financial statements, for the year ended 31 December 2022.

Background

Girlguiding Surrey East is the operating name of The Guide Association Surrey East and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into Regions, Counties, Divisions and Districts. Ranger, Guide, Brownie and Rainbow Units are organised into Districts, which form Divisions, which make up a County. Counties make up Regions.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws, and the current editions of the Guiding Manual, the Guiding Handbook and the current programme for young members in each section.

Girlguiding in Surrey East benefits girls between the ages of 4 and 26, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

Financial Review

Introduction

The accounts have been made up to the end of December 2022.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2019). Since 2017, when gross income exceeded £250,000 the accounts are prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and will be expensed to the income statement systematically over 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

Overview

Total incoming resources amounted to £43,010 compared to £61,744 in 2021. Resources used totalled £57,031 (including £20,000 of depreciation) compared to £47,914. Both years show reduced activity caused by the Covid-19 pandemic restrictions moderated by the receipt of government grants. Overall net outgoing resources were £14,021 and total funds of the County decreased from £486,508 to £472,487. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £323,630.

Restricted funds

Restricted funds have decreased, primarily because of depreciation of historic costs, to £314,414 from £334,931 and primarily comprise the balance on the Faurefold account of £313,746 (2021:£334,812).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of Guiders' or girls' uniforms in cases of need.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Faurefold fundraising

The total on the Faurefold fund at 31 December 2022 was £344,773 comprising £313,746 within restricted funds and £31,027 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net increase in the general fund in the year was £424 (2021:£11,666).

Reserves Policy

The Committee aims to maintain reserves equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund for defraying the costs of guiding in cases of hardship, the balance of which is currently £8,031 (2021:£8,231).

Governance

The most recent Girlguiding Surrey East County constitution was approved on 10 September 2019 and sets out the responsibilities of trustees and committees.

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold, and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

Risk Management

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

Signed on behalf of the Committee

Elizabeth Collier

8 June 2023

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Statement of financial activities

For the year ended 31 December 2022	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Incoming resources				
Subscriptions	10,638.00	-	10,638.00	15,078.90
Other voluntary incoming resources	350.00	548.85	898.85	7,374.32
Income from charitable and ancillary trading	29,318.36	1,750.00	31,068.36	39,280.86
Income from investments & deposits	405.19	-	405.19	9.70
Total incoming resources	40,711.55	2,298.85	43,010.40	61,743.78
Resources used				
Subscriptions paid to Girlguiding HQ	(238.00)	-	(238.00)	(532.00)
Other activities	(31,211.39)	(22,816.20)	(54,027.59)	(41,966.89)
Direct charitable expenditure	(31,449.39)	(22,816.20)	(54,265.59)	(42,498.89)
Management and administration	(2,766.47)	-	(2,766.47)	(5,414.95)
Total resources used	(34,215.86)	(22,816.20)	(57,032.06)	(47,913.84)
Net outgoing resources	6,495.69	(20,517.35)	(14,021.66)	13,829.94
Fund balances brought forward	151,577.25	334,930.92	486,508.17	472,678.23
Fund balances carried forward	158,072.94	314,413.57	472,486.51	486,508.17

Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faufold funds	6,271.87	(21,066.20)	(14,794.33)	2,224.11
Denise Kinrade Memorial Fund	-	548.85	548.85	-
Centenary hardship fund	(200.00)	-	(200.00)	(60.00)
	6,071.87	(20,517.35)	(14,445.48)	2,164.11
General fund	423.82	-	423.82	11,665.83
	6,495.69	(20,517.35)	(14,021.66)	13,829.94

Statement of financial position

Balance sheet as at 31 December 2022	Unrestricted funds	Restricted funds	31 December 2022	31 December 2021
	£	£	£	£
Fixed assets	12,000.00	323,630.14	335,630.14	343,630.14
Cash on deposit	113,996.61	-	113,996.61	103,560.75
Cash at bank and in hand	43,114.38	(9,216.57)	33,897.81	38,189.62
	169,110.99	(9,216.57)	147,894.42	141,750.37
Badge stock and debtors	961.95	-	961.95	638.06
Deferred costs less deposits	-	-	-	489.60
Creditors	(12,000.00)	-	(12,000.00)	-
Total	158,072.94	314,413.57	472,486.51	486,508.17
Made up of:				
Marshall's legacy	-	117.05	117.05	117.05
Faufold funds	31,026.81	313,745.91	344,772.72	359,567.05
Pond Access Project	-	1.76	1.76	1.76
Denise Kinrade Memorial Fund	-	548.85	548.85	-
Centenary hardship fund	8,031.11	-	8,031.11	8,231.11
	39,057.92	314,413.57	353,471.49	367,916.97
General fund	119,015.02	-	119,015.02	118,591.20
Total funds	158,072.94	314,413.57	472,486.51	486,508.17

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Accounting policies

Basis of accounting

The financial statements (the accounts) of Girlguiding Surrey East ('the County'), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention.

Currency

The County's functional and presentational currency is Pounds Sterling (GBP).

Going Concern

There are no material uncertainties about the County's ability to continue as a going concern.

Judgement 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. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Taxation

The County is exempt from tax on its charitable activities. The charity is not registered for VAT and as such, expenditure is shown inclusive of irrecoverable VAT.

Incoming resources

Income is recognised in the Statement of Financial Activities once the County has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The main sources of income are:

- Subscriptions from the membership, set by the County at the start of the year by reference to budgeted costs and collected via GO
- Other donations and income from fund raising activities
- Letting fees from the Faurefold campsite

Resources used

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the County to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Fixed assets

Payments for fixed assets are capitalised if material (over £5,000) and are depreciated systematically over their estimated useful lives.

Financial instruments

The County's financial assets and liabilities qualify as basic financial instruments and are initially recognised at transaction value and subsequently measured at cash or settlement value.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Training receipts	-	-	-	90.00
Musicals	-	-	-	35.00
International	-	-	-	590.00
Other activities income	350.00	-	350.00	729.00
Legacies	-	-	-	5,930.32
Denise Kinrade Memorial Fund	-	548.85	548.85	-
	350.00	548.85	898.85	7,374.32

Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Faurefold - camp fees and activities	26,362.60	-	26,362.60	11,811.79
Faurefold - grants	121.23	1,750.00	1,871.23	25,321.70
Trading commission	18.93	-	18.93	-
Sale of badges	2,815.60	-	2,815.60	2,147.37
	29,318.36	1,750.00	31,068.36	39,280.86

Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Training payments	(3,594.75)	-	(3,594.75)	(2,419.53)
Faurefold - improvements	(2,484.62)	(2,816.20)	(5,300.82)	(3,749.79)
Faurefold - depreciation	-	(20,000.00)	(20,000.00)	(20,000.00)
Outdoor team payments	(63.70)	-	(63.70)	-
Faurefold camp fees and activities	(17,659.34)	-	(17,659.34)	(11,159.59)
International	(1,890.00)	-	(1,890.00)	(590.00)
Scoutabout	(1,341.90)	-	(1,341.90)	-
Badges & forms	(3,686.78)	-	(3,686.78)	(2,063.00)
Centenary hardship fund	(200.00)	-	(200.00)	(60.00)
Scilly Isles trip	-	-	-	(450.00)
Other activities	(290.30)	-	(290.30)	(1,474.98)
	(31,211.39)	(22,816.20)	(54,027.59)	(41,966.89)

Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
County executive expenses	(500.19)	-	(500.19)	(167.64)
Public relations	-	-	-	(16.80)
Administration and newsletter	(2,266.28)	-	(2,266.28)	(5,230.51)
	(2,766.47)	-	(2,766.47)	(5,414.95)

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Note 5 Memorandum accounts	Year ended 31 December 2022		Year ended 31 December 2021	
	£	£	£	£
Subscriptions	10,638.00		15,078.90	
Subscriptions paid to Girlguiding HQ	<u>(238.00)</u>		<u>(532.00)</u>	
Subscription - net received		10,400.00		14,546.90
Training - income	-		90.00	
Training - expenditure	<u>(3,594.75)</u>		<u>(2,419.53)</u>	
Training - net received/(expenditure)		(3,594.75)		(2,329.53)
Faurefold - expenses and building project	<u>(25,300.82)</u>		<u>(23,749.79)</u>	
Faurefold - Fund raising net expenditure		(25,300.82)		(23,749.79)
Faurefold - income	28,233.83		37,133.49	
Faurefold - expenditure	<u>(17,659.34)</u>		<u>(11,159.59)</u>	
Faurefold - net income/(expenditure)		10,574.49		25,973.90
Outdoor - income	-		-	
Outdoor - expenditure	<u>(63.70)</u>		<u>-</u>	
Outdoor - net expenditure		(63.70)		-
Badges and forms -income	2,815.60		2,147.37	
Badges and forms - expenditure	<u>(3,686.78)</u>		<u>(2,063.00)</u>	
Badges and forms		(871.18)		84.37
Other activities - income	350.00		729.00	
Other activities - expenditure	<u>(290.30)</u>		<u>(1,474.98)</u>	
Other		59.70		(745.98)
International - sundry income	-		590.00	
International grants and expenses	<u>(1,890.00)</u>		<u>(590.00)</u>	
International		(1,890.00)		-
Scilly Isles - income	-		-	
Scilly Isles - expenses	<u>-</u>		<u>(450.00)</u>	
Scilly Isles		-		(450.00)
Musicals	<u>-</u>		<u>35.00</u>	
Musicals		-		35.00
Scoutabout - income	-		-	
Scoutabout - expenses	<u>(1,341.90)</u>		<u>-</u>	
Scoutabout		(1,341.90)		-
Trading commission		18.93		-
Income from investments & deposits		405.19		9.70
Centenary hardship fund		(200.00)		(60.00)
County executive expenses		(500.19)		(167.64)
Public relations		-		(16.80)
Administration		(2,266.28)		(5,230.51)
Other (including legacies received)		548.85		5,930.32
Net outgoing resources		<u>(14,021.66)</u>		<u>13,829.94</u>

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Note 6 Cash on deposit	31	31
	December	December
	2022	2021
	£	£
CAF Deposit account	112,220.59	101,836.38
NS&I investment account	1,774.26	1,722.61
Pond Access Project bank account	1.76	1.76
	113,996.61	103,560.75

Note 7 Cash at bank and in hand	31	31
	December	December
	2022	2021
	£	£
CAF current account	5,469.14	5,022.76
Faurefold current bank account and float	27,693.87	32,488.20
Badges current account	734.80	678.66
	33,897.81	38,189.62

Note 8 Working capital
 Deferred costs reported at the end of 2021 relate to the deposit for Scoutabout in 2022. There are no deferred costs at the end of 2022.
 Creditors relate to additions of fixed asset at Faurefold.

Note 9 Funds				31
	1 January		Payments/	December
	2022	Receipts	transfers	2022
	£	£	£	£
Restricted funds				
Marshall's legacy	<i>a</i> 117.05	-	-	117.05
Faurefold funds	<i>b</i> 334,812.11	1,750.00	(22,816.20)	313,745.91
Denise Kinrade Memorial Fund	<i>c</i> -	548.85	-	548.85
Pond Access Project	<i>d</i> 1.76	-	-	1.76
	<u>334,930.92</u>	<u>2,298.85</u>	<u>(22,816.20)</u>	314,413.57
Earmarked funds out of the general fund				
Faurefold funds	<i>b</i> 24,754.94	26,483.83	(20,211.96)	31,026.81
Centenary hardship fund	<i>e</i> 8,231.11	-	(200.00)	8,031.11
Earmarked funds out of the general fund	32,986.05	26,483.83	(20,411.96)	39,057.92
General fund	118,591.20	14,227.72	(13,803.90)	119,015.02
Unrestricted funds	<u>151,577.25</u>	<u>40,711.55</u>	<u>(34,215.86)</u>	158,072.94
Total	<u>486,508.17</u>	<u>43,010.40</u>	<u>(57,032.06)</u>	472,486.51

- a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need
- b) Funds set aside to develop the campsite at Faurefold
- c) Donations in respect of the Denise Kinrade Memorial Fund to be used for a Challenge badge
- d) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.
- e) The Centenary hardship fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Note 10 Fixed assets

	Unrestricted funds £	Restricted funds £	Year ended 31 December 2022 £	Year ended 31 December 2021 £
Opening balance	-	443,630.14	443,630.14	443,630.14
Additions at end of year	12,000.00	-	12,000.00	-
Closing balance	<u>12,000.00</u>	<u>443,630.14</u>	<u>455,630.14</u>	<u>443,630.14</u>
Depreciation				
Opening balance	-	(100,000.00)	(100,000.00)	(80,000.00)
Charge for the year	-	(20,000.00)	(20,000.00)	(20,000.00)
Closing balance	<u>-</u>	<u>(120,000.00)</u>	<u>(120,000.00)</u>	<u>(100,000.00)</u>
Net book amount	<u>12,000.00</u>	<u>323,630.14</u>	<u>335,630.14</u>	<u>343,630.14</u>

Depreciation is charged assuming an approximate life of 20 years for property and 5-10 years for equipment, starting from when the asset is first used.

Property and equipment at Faurefold has an insured value of £565,000.

Note 11 Related party transactions

Apart from reimbursement to the Trustees of specific expenditure directly attributable to the activities of the County, there were no related party transactions. No trustee was remunerated for their services to the County.

Trustee indemnity insurance was paid for by the County.

Trustees' subscriptions to the Girlguiding Association were paid for by the County.

Note 12 Approval

Approved by the Executive Committee on 8 June 2023 and signed on its behalf

Elizabeth Collier

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of Girlguiding Surrey East ('the County') for the year ended **31 December 2022**, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the trustees of the County, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the County's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the County as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Independent Examiner

Tessa Bullimore

14 September 2023

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales - Charity number 305818

Accounts

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2021

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Trustees Surrey East		
Role	Name	Term
County Commissioner	Jennifer Sibley Beverly Heywood-Jones	From 17/12/2020 to 23/10/2021 From 23/10/2021
Treasurer	Liz Collier	From 01/09/2000
Division Commissioner Epsom	Mary Zoeller	From 11/10/2017
Division Commissioner Leith Hill	Kate Fowles	From 01/08/2018
Division Commissioner Reigate (Joint)	Sonia Naughton Emma Marsh	From 20/08/2020 From 20/08/2020
Division Commissioner Godstone	Louise Lander	From 05/09/2020
Division Commissioner Leatherhead	Christine Moss Dax Patel	From 14/04/2016 to 14/04/2021 From 14/04/2021
Division Commissioner Downs Heath	Beverly Heywood –Jones	From 02/09/2016
Lead Volunteers		
County Trainer Advisor	Lorna Smith	From 16/12/2020
County Media and Communications Adviser	Charity Nicholls	From 29/01/2019
Chair of Faurefold Campsite	Clare Coker	From 15/04/2019
County Outdoor and Residential Adviser	Jane Luff	From 04/01//2020

The association has been registered with the Charities Commission (number 305818).

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

The trustees of the Girlguiding Surrey East (the County) present its report, together with the financial statements, for the year ended 31 December 2021.

Background

Girlguiding Surrey East is the operating name of The Guide Association Surrey East and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into Regions, Counties, Divisions and Districts. Ranger, Guide, Brownie and Rainbow Units are organised into Districts, which form Divisions, which make up a County. Counties make up Regions.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws, and the current editions of the Guiding Manual, the Guiding Handbook and the current programme for young members in each section.

Girlguiding in Surrey East benefits girls between the ages of 4 and 26, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

Financial Review

Introduction

The accounts have been made up to the end of December 2021.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2019). Since 2017, when gross income exceeded £250,000 the accounts were prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and will be expensed to the income statement systematically over 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

Overview

Total incoming resources amounted to £61,744 compared to £59,924 in 2020. Resources used totalled £47,914 (including £20,000 of depreciation) compared to £59,304. Both years show reduced activity caused by the Covid-19 pandemic restrictions moderated by the receipt of government grants. Overall net incoming resources were £13830.0 and total funds of the County increased from £472,678 to £486,508. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £343,630.

Restricted funds

Restricted funds have decreased, primarily because of depreciation of historic costs, to £334,931 from £348,800 and primarily comprise the balance on the Faurefold account of £334,812 (2020:£348,682).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of Guiders' or girls' uniforms in cases of need.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Faurefold fundraising

The total on the Faurefold fund at 31 December 2021 was £359,567 comprising £334,812 within restricted funds and £24,755 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

Covid-19 support grants from the government were received of £16,955 (2020: £11,334).

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net increase in the general fund in the year was £11,666 (2020:£21,273).

Reserves Policy

The Committee aims to maintain reserves equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund for defraying the costs of guiding in cases of hardship, the balance of which is currently £8,231 (2020:£8,291).

Governance

The most recent Girlguiding Surrey East County constitution was approved on 10 September 2019 and sets out the responsibilities of trustees and committees.

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold, Programme and Training, International and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

Risk Management

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

Signed on behalf of the Committee

Elizabeth Collier

8 June 2022

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Statement of financial activities

For the year ended 31 December 2021	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Incoming resources				
Subscriptions	15,078.90	-	15,078.90	28,508.00
Other voluntary incoming resources	<i>Note 1</i> 7,374.32	-	7,374.32	6,013.32
Income from charitable and ancillary trading	<i>Note 2</i> 31,584.16	7,696.70	39,280.86	25,330.09
Income from investments & deposits	9.70	-	9.70	72.35
Total incoming resources	54,047.08	7,696.70	61,743.78	59,923.76
Resources used				
Subscriptions paid to Girlguiding HQ	(532.00)	-	(532.00)	(1,160.00)
Other activities	<i>Note 3</i> (20,400.69)	(21,566.20)	(41,966.89)	(54,058.05)
Direct charitable expenditure	(20,932.69)	(21,566.20)	(42,498.89)	(55,218.05)
Management and administration	<i>Note 4</i> (5,414.95)	-	(5,414.95)	(4,086.37)
Total resources used	(26,347.64)	(21,566.20)	(47,913.84)	(59,304.42)
Net incoming resources	27,699.44	(13,869.50)	13,829.94	619.34
Fund balances brought forward	123,877.81	348,800.42	472,678.23	472,058.89
Fund balances carried forward	151,577.25	334,930.92	486,508.17	472,678.23

Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faurefold funds	16,093.61	(13,869.50)	2,224.11	(20,653.76)
Centenary hardship fund	(60.00)	-	(60.00)	-
	16,033.61	(13,869.50)	2,164.11	(20,653.76)
General fund	11,665.83	-	11,665.83	21,273.10
	27,699.44	(13,869.50)	13,829.94	619.34

Statement of financial position

As at 31 December 2021	Unrestricted funds	Restricted funds	31 December 2021	31 December 2020
	£	£	£	£
Fixed assets	<i>Note 10</i> -	343,630.14	343,630.14	363,630.14
Cash on deposit	<i>Note 6</i> 103,560.75	-	103,560.75	94,551.05
Cash at bank and in hand	<i>Note 7</i> 36,888.84	1,300.78	38,189.62	20,325.62
	140,449.59	1,300.78	141,750.37	114,876.67
Loans to Faurefold	10,000.00	(10,000.00)	-	-
Badge stock and debtors	<i>Note 8</i> 638.06	-	638.06	2,931.82
Deferred costs less deposits	<i>Note 8</i> 489.60	-	489.60	489.60
Creditors	<i>Note 8</i> -	-	-	(9,250.00)
Total	151,577.25	334,930.92	486,508.17	472,678.23
Made up of:				
Marshall's legacy	-	117.05	117.05	117.05
Faurefold funds	24,754.94	334,812.11	359,567.05	357,342.94
Pond Access Project	-	1.76	1.76	1.76
Centenary hardship fund	8,231.11	-	8,231.11	8,291.11
	32,986.05	334,930.92	367,916.97	365,752.86
General fund	118,591.20	-	118,591.20	106,925.37
Total funds	<i>Note 9</i> 151,577.25	334,930.92	486,508.17	472,678.23

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Training receipts	90.00	-	90.00	-
Musicals	35.00	-	35.00	3,887.52
International	590.00	-	590.00	2,082.40
Other activities income	729.00	-	729.00	43.40
Legacies	5,930.32	-	5,930.32	-
	<u>7,374.32</u>	<u>-</u>	<u>7,374.32</u>	<u>6,013.32</u>

Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Faurefold camp fees and activities	11,811.79	-	11,811.79	11,502.65
Faurefold - grants	17,625.00	7,696.70	25,321.70	11,834.00
Trading commission	-	-	-	19.52
Sale of badges	2,147.37	-	2,147.37	1,973.92
	<u>31,584.16</u>	<u>7,696.70</u>	<u>39,280.86</u>	<u>25,330.09</u>

Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Training payments	(2,419.53)	-	(2,419.53)	(1,664.29)
Musicals	-	-	-	(4,421.51)
Faurefold - improvements	(2,183.59)	(1,566.20)	(3,749.79)	(13,423.71)
Faurefold - depreciation	-	(20,000.00)	(20,000.00)	(20,000.00)
Faurefold camp fees and activities	(11,159.59)	-	(11,159.59)	(10,566.70)
International	(590.00)	-	(590.00)	(1,302.40)
Badges & forms	(2,063.00)	-	(2,063.00)	(2,229.30)
Centenary hardship fund	(60.00)	-	(60.00)	-
Scilly Isles trip	(450.00)	-	(450.00)	(95.79)
Other activities	(1,474.98)	-	(1,474.98)	(354.35)
	<u>(20,400.69)</u>	<u>(21,566.20)</u>	<u>(41,966.89)</u>	<u>(54,058.05)</u>

Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
County executive expenses	(167.64)	-	(167.64)	(753.84)
Stationery and envelopes	-	-	-	(250.00)
Public relations	(16.80)	-	(16.80)	(34.38)
Administration and newsletter	(5,230.51)	-	(5,230.51)	(3,048.15)
	<u>(5,414.95)</u>	<u>-</u>	<u>(5,414.95)</u>	<u>(4,086.37)</u>

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Note 5 Memorandum accounts	Year ended 31 December 2021		Year ended 31 December 2020	
	£	£	£	£
Subscriptions	15,078.90		28,508.00	
Subscriptions paid to Girlguiding HQ	<u>(532.00)</u>		<u>(1,160.00)</u>	
Subscription - net received		14,546.90		27,348.00
Training - income	90.00		-	
Training - expenditure	<u>(2,419.53)</u>		<u>(1,664.29)</u>	
Training - net received/(expenditure)		(2,329.53)		(1,664.29)
Faurefold - expenses and building project	<u>(23,749.79)</u>		<u>(33,423.71)</u>	
Faurefold - Fund raising net expenditure		(23,749.79)		(33,423.71)
Faurefold - income	37,133.49		23,336.65	
Faurefold - expenditure	<u>(11,159.59)</u>		<u>(10,566.70)</u>	
Faurefold - net income/(expenditure)		25,973.90		12,769.95
Outdoor - income	-		-	
Outdoor - net expenditure		-		-
Badges and forms -income	2,147.37		1,973.92	
Badges and forms - expenditure	<u>(2,063.00)</u>		<u>(2,229.30)</u>	
Badges and forms		84.37		(255.38)
Other activities - income	729.00		43.40	
Other activities - expenditure	<u>(1,474.98)</u>		<u>(354.35)</u>	
Other		(745.98)		(310.95)
International - sundry income	590.00		2,082.40	
International grants and expenses	<u>(590.00)</u>		<u>(1,302.40)</u>	
International		-		780.00
Scilly Isles - expenses	<u>(450.00)</u>		(95.79)	
Scilly Isles		(450.00)		(95.79)
Science day		-		-
Musicals	35.00		3,887.52	
Musicals	<u>-</u>		<u>(4,421.51)</u>	
Musicals		35.00		(533.99)
Scoutabout - income	<u>-</u>		<u>-</u>	
Scoutabout		-		-
Stationery expense	<u>-</u>		<u>(250.00)</u>	
Net stationery & newsletter		-		(250.00)
Trading commission		-		19.52
Income from investments & deposits		9.70		72.35
Centenary hardship fund		(60.00)		-
County executive expenses		(167.64)		(753.84)
Public relations		(16.80)		(34.38)
Membership growth		-		-
Administration		(5,230.51)		(3,048.15)
Other (including legacies received)		5,930.32		-
Net incoming resources		<u>13,829.94</u>		<u>619.34</u>

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Note 6 Cash on deposit	31	31
	December	December
	2021	2020
	£	£
CAF Deposit account	101,836.38	92,826.85
NS&I investment account	1,722.61	1,722.44
Pond Access Project bank account	1.76	1.76
	<u>103,560.75</u>	<u>94,551.05</u>

Note 7 Cash at bank and in hand	31	31
	December	December
	2021	2020
	£	£
CAF current account	5,022.76	3,401.05
Faurefold current bank account and float	32,488.20	15,264.09
Training Committee balances	-	952.03
Badges current account	678.66	708.45
	<u>38,189.62</u>	<u>20,325.62</u>

Note 8 Working capital
 Debtors in 2020 included redunds related to the cancelled Scilly Isles trip.
 Deferred costs relate to the deposit for Scoutabout in 2022
 Creditors in 2020 comprise monies returned following the cancellation of the Scilly Isles trip.

Note 9 Funds				31
	1 January		Payments/	December
	2021	Receipts	transfers	2021
	£	£	£	£
Restricted funds				
Marshall's legacy	<i>a</i> 117.05	-	-	117.05
Faurefold funds	<i>b</i> 348,681.61	7,696.70	(21,566.20)	334,812.11
Pond Access Project	<i>c</i> 1.76	-	-	1.76
	<u>348,800.42</u>	<u>7,696.70</u>	<u>(21,566.20)</u>	<u>334,930.92</u>
Earmarked funds out of the general fund				
Faurefold funds	<i>b</i> 8,661.33	29,436.79	(13,343.18)	24,754.94
Centenary hardship fund	<i>d</i> 8,291.11	-	(60.00)	8,231.11
Earmarked funds out of the general fund	16,952.44	29,436.79	(13,403.18)	32,986.05
General fund	106,925.37	24,610.29	(12,944.46)	118,591.20
Unrestricted funds	<u>123,877.81</u>	<u>54,047.08</u>	<u>(26,347.64)</u>	<u>151,577.25</u>
Total	<u>472,678.23</u>	<u>61,743.78</u>	<u>(47,913.84)</u>	<u>486,508.17</u>

- a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need
- b) Funds set aside to develop the campsite at Faurefold
- c) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.
- d) The Centenary hardship fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Note 10 Fixed assets

	Unrestricted funds £	Restricted funds £	Year ended 31 December 2021 £	Year ended 31 December 2020 £
Opening balance	-	443,630.14	443,630.14	443,630.14
Closing balance	-	443,630.14	443,630.14	443,630.14
Depreciation				
Opening balance	-	(80,000.00)	(80,000.00)	(60,000.00)
Charge for the year	-	(20,000.00)	(20,000.00)	(20,000.00)
Closing balance	-	(100,000.00)	(100,000.00)	(80,000.00)
Net book amount	-	343,630.14	343,630.14	363,630.14

Depreciation is charged assuming an approximate life of 20 years

Property and equipment at Faurefold has an insured value of £565,000.

Note 11 Approval

Approved by the Executive Committee and signed on its behalf
Elizabeth Collier

8 June 2022

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2021

Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended **31 December 2021**, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Tessa Bullimore

12 July 2022

COUNTY OF SURREY EAST GUIDE ASSOCIATION

England & Wales - Charity number 305818

Accounts

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2020

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Trustees Surrey East		
Role	Name	Term
County Commissioner	Jennifer Sibley	From 17/12/2020
	Lesley Bailey	From 18/09/2016 to 16/12/2020
Assistant County Commissioner	Jennifer Sibley	From 19/10/2016 to 16/12/2020
Treasurer	Liz Collier	From 01/09/2000
Division Commissioner Epsom	Mary Zoeller	From 11/10/2017
Division Commissioner Leith Hill	Kate Fowles	From 01/08/2018
Division Commissioner Reigate (Joint)	Sonia Naughton	From 20/08/2020
	Emma Marsh	From 20/08/2020
	Rosemarie Belcher	From 01/01/2015 to 15/08/2020
Division Commissioner Godstone	Louise Lander	From 05/09/2020
	Julia Bennett	From 01/04/2015 to 30/09/2020
Division Commissioner Leatherhead	Christine Moss	From 14/04/2016
Division Commissioner Downs Heath	Beverly Heywood –Jones	From 02/09/2016
Lead Volunteers		
County Trainer Advisor	Carole Summers	From 15/12/2017 to 15/12/2020
	Lorna Smith	From 16/12/2020
County Media and Communications Adviser	Charity Nicholls	From 29/01/2019
Chair of Faurefold Campsite	Clare Coker	From 15/04/2019
County Outdoor and Residential Adviser	Jane Luff	From 04/01//2020

The association has been registered with the Charities Commission (number 305818).

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

The trustees of the Girlguiding Surrey East (the County) present its report, together with the financial statements, for the year ended 31 December 2020.

Background

Girlguiding Surrey East is the operating name of The Guide Association Surrey East and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into Regions, Counties, Divisions and Districts. Ranger, Guide, Brownie and Rainbow Units are organised into Districts, which form Divisions, which make up a County. Counties make up Regions.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws, and the current editions of the Guiding Manual, the Guiding Handbook and the current programme for young members in each section.

Girlguiding in Surrey East benefits girls between the ages of 5 and 26, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

Financial Review

Introduction

The accounts have been made up to the end of December 2020.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2015). Since 2017, when gross income exceeded £250,000 the accounts were prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and will be expensed to the income statement systematically over 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

Overview

Total incoming resources amounted to £59,924 compared to £88,189 in 2019. Resources used totalled £59,305 (including £20,000 of depreciation) compared to £64,589. The decrease in income relates to the reduced activity caused by the Covid-19 pandemic moderated by the receipt of government grants. Overall net incoming resources were £619.0 and total funds of the County increased from £472,059 to £472,678. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £363,630.

Restricted funds

Restricted funds have decreased to £348,800 from £368,749 and primarily comprise the balance on the Faurefold account of £348,682 (2019:£368,630).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of Guiders' or girls' uniforms in cases of need.

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Faurefold fundraising

The total on the Faurefold fund at 31 December 2020 was £357,343 comprising £348,682 within restricted funds and £8,661 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

In 2020, Covid-19 support grants from the government were received of £11,334.

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net increase in the general fund in the year was £21,273 (2019:£18,098).

Reserves Policy

The Committee aims to maintain reserves equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund for defraying the costs of guiding in cases of hardship, the balance of which is currently £8,291 (2019:£8,291).

Governance

The most recent Girlguiding Surrey East County constitution was approved on 10 September 2019 and sets out the responsibilities of trustees and committees.

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold, Programme and Training, International and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

Risk Management

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

Signed on behalf of the Committee

Elizabeth Collier

18 May 2021

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Statement of financial activities

For the year ended 31 December 2020	Unrestricted funds	Restricted funds	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
Incoming resources				
Subscriptions	28,508.00	-	28,508.00	33,355.00
Other voluntary incoming resources	6,013.32	-	6,013.32	14,142.39
Income from charitable and ancillary trading	24,830.09	500.00	25,330.09	40,597.39
Income from investments & deposits	72.35	-	72.35	93.80
Total incoming resources	59,423.76	500.00	59,923.76	88,188.58
Resources used				
Subscriptions paid to Girlguiding HQ	(1,160.00)	-	(1,160.00)	(2,168.00)
Other activities	(33,609.52)	(20,448.53)	(54,058.05)	(56,386.54)
Direct charitable expenditure	(34,769.52)	(20,448.53)	(55,218.05)	(58,554.54)
Management and administration	(4,086.37)	-	(4,086.37)	(6,034.16)
Total resources used	(38,855.89)	(20,448.53)	(59,304.42)	(64,588.70)
Net (outgoing)/incoming resources	20,567.87	(19,948.53)	619.34	23,599.88
Fund balances brought forward	103,309.94	368,748.95	472,058.89	448,459.01
Fund balances carried forward	123,877.81	348,800.42	472,678.23	472,058.89

Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faurefold funds	(705.23)	(19,948.53)	(20,653.76)	5,684.67
Centenary hardship fund	-	-	-	(183.00)
	(705.23)	(19,948.53)	(20,653.76)	5,501.67
General fund	21,273.10	-	21,273.10	18,098.21
	20,567.87	(19,948.53)	619.34	23,599.88

Statement of financial position

As at 31 December 2020	Unrestricted funds	Restricted funds	31 December 2020	31 December 2019
	£	£	£	£
Fixed assets	-	363,630.14	363,630.14	383,630.14
Cash on deposit	94,551.05	-	94,551.05	69,904.59
Cash at bank and in hand	20,155.34	170.28	20,325.62	23,441.78
	114,706.39	170.28	114,876.67	93,346.37
Loans to Faurefold	15,000.00	(15,000.00)	-	-
Debtors, badge and envelope stock	2,931.82	-	2,931.82	711.99
Deferred costs less deposits	489.60	-	489.60	-
Creditors	(9,250.00)	-	(9,250.00)	(5,629.61)
Total	123,877.81	348,800.42	472,678.23	472,058.89
Made up of:				
Marshall's legacy	-	117.05	117.05	117.05
Faurefold funds	8,661.33	348,681.61	357,342.94	377,996.70
Pond Access Project	-	1.76	1.76	1.76
Centenary hardship fund	8,291.11	-	8,291.11	8,291.11
	16,952.44	348,800.42	365,752.86	386,406.62
General fund	106,925.37	-	106,925.37	85,652.27
Total funds	123,877.81	348,800.42	472,678.23	472,058.89

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
Growing up wild	-	-	-	1,610.00
Musicals	3,887.52	-	3,887.52	200.00
International	2,082.40	-	2,082.40	9,895.00
Scilly Isles trip	-	-	-	1,505.39
Other activities income	43.40	-	43.40	932.00
	<u>6,013.32</u>	<u>-</u>	<u>6,013.32</u>	<u>14,142.39</u>

Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
Faurefold camp fees and activities	11,502.65	-	11,502.65	38,161.29
Faurefold - grants	11,334.00	500.00	11,834.00	-
Trading commission	19.52	-	19.52	17.45
Sale of badges	1,973.92	-	1,973.92	2,418.65
	<u>24,830.09</u>	<u>500.00</u>	<u>25,330.09</u>	<u>40,597.39</u>

Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
Training payments	(1,664.29)	-	(1,664.29)	(4,525.98)
Growing up wild	-	-	-	(1,517.97)
Musicals	(4,421.51)	-	(4,421.51)	-
Faurefold - improvements	(12,975.18)	(448.53)	(13,423.71)	(2,000.00)
Faurefold - depreciation	-	(20,000.00)	(20,000.00)	(20,000.00)
Outdoor team payments	-	-	-	(398.60)
Faurefold camp fees and activities	(10,566.70)	-	(10,566.70)	(10,676.62)
International	(1,302.40)	-	(1,302.40)	(6,618.66)
Badges & forms	(2,229.30)	-	(2,229.30)	(3,731.15)
Centenary hardship fund	-	-	-	(183.00)
Scilly Isles trip	(95.79)	-	(95.79)	(1,505.39)
Other activities	(354.35)	-	(354.35)	(2,429.17)
Membership growth	-	-	-	(2,800.00)
	<u>(33,609.52)</u>	<u>(20,448.53)</u>	<u>(54,058.05)</u>	<u>(56,386.54)</u>

Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2020	Year ended 31 December 2019
	£	£	£	£
County executive expenses	(753.84)	-	(753.84)	(2,294.10)
Archives	-	-	-	(597.91)
Stationery and envelopes	(250.00)	-	(250.00)	-
Public relations	(34.38)	-	(34.38)	(88.40)
Administration and newsletter	(3,048.15)	-	(3,048.15)	(3,053.75)
	<u>(4,086.37)</u>	<u>-</u>	<u>(4,086.37)</u>	<u>(6,034.16)</u>

Reports and Accounts of Girlguiding Surrey East
For the year ended 31 December 2020

Note 5 Memorandum accounts	Year ended 31 December 2020		Year ended 31 December 2019	
	£	£	£	£
Subscriptions	28,508.00		33,355.00	
Subscriptions paid to Girlguiding HQ	<u>(1,160.00)</u>		<u>(2,168.00)</u>	
Subscription - net received		27,348.00		31,187.00
Training - expenditure	<u>(1,664.29)</u>		<u>(4,525.98)</u>	
Training - net received/(expenditure)		(1,664.29)		(4,525.98)
Faurefold - expenses and building project	<u>(33,423.71)</u>		<u>(22,000.00)</u>	
Faurefold - Fund raising net expenditure		(33,423.71)		(22,000.00)
Faurefold - income	23,336.65		38,161.29	
Faurefold - expenditure	<u>(10,566.70)</u>		<u>(10,676.62)</u>	
Faurefold - net income/(expenditure)		12,769.95		27,484.67
Outdoor - income	-		-	
Outdoor - expenditure	<u>-</u>		<u>(398.60)</u>	
Outdoor - net expenditure		-		(398.60)
Badges and forms -income	1,973.92		2,418.65	
Badges and forms - expenditure	<u>(2,229.30)</u>		<u>(3,731.15)</u>	
Badges and forms		(255.38)		(1,312.50)
Other activities - income	43.40		932.00	
Other activities - expenditure	<u>(354.35)</u>		<u>(2,429.17)</u>	
Other		(310.95)		(1,497.17)
International - sundry income	2,082.40		9,895.00	
International grants and expenses	<u>(1,302.40)</u>		<u>(6,618.66)</u>	
International		780.00		3,276.34
Scilly Isles - income	-		1,505.39	
Scilly Isles - expenses	<u>(95.79)</u>		<u>(1,505.39)</u>	
Scilly Isles		(95.79)		-
Growing up wild income	-		1,610.00	
Growing up wild expenses	<u>-</u>		<u>(1,517.97)</u>	
Science day		-		92.03
Musicals	3,887.52		200.00	
Musicals	<u>(4,421.51)</u>		<u>-</u>	
Musicals		(533.99)		200.00
Scoutabout - income	-		-	
Scoutabout		-		-
Stationery expense	<u>(250.00)</u>		<u>-</u>	
Net stationery & newsletter		(250.00)		-
Trading commission		19.52		17.45
Income from investments & deposits		72.35		93.80
Centenary hardship fund		-		(183.00)
County executive expenses		(753.84)		(2,294.10)
Public relations		(34.38)		(88.40)
Membership growth		-		(2,800.00)
Administration		(3,048.15)		(3,053.75)
Other		-		(597.91)
Net (outgoing)/incoming resources		<u>619.34</u>		<u>23,599.88</u>

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Note 6 Cash on deposit	31	31
	December	December
	2020	2019
	£	£
CAF Deposit account	92,826.85	67,766.81
NS&I investment account	1,722.44	1,710.13
Deposit account - Programme and Training	-	425.89
Pond Access Project bank account	1.76	1.76
	94,551.05	69,904.59
Note 7 Cash at bank and in hand	31	31
	December	December
	2020	2019
	£	£
CAF current account	3,401.05	4,671.56
Faurefold current bank account and float	15,264.09	15,917.85
Training Committee balances	952.03	2,112.22
Badges current account	708.45	740.15
	20,325.62	23,441.78
Note 8 Working capital		
Debtors include amounts refunded in 2021 with respect to the cancelled Scilly Isles trip		
Deferred costs relate to the deposit for Scoutabout in 2022		
Creditors comprises monies to be returned following the cancellation of the Scilly Isles trip		
Note 9 Funds		31
	1 January	
	2020	Receipts
	£	£
		Payments/ transfers
		£
		December
		2020
		£
Restricted funds		
Marshall's legacy	<i>a</i> 117.05	-
Faurefold funds	<i>b</i> 368,630.14	500.00
Pond Access Project	<i>c</i> 1.76	-
	368,748.95	500.00
		(20,448.53)
		348,800.42
Earmarked funds out of the general fund		
Faurefold funds	<i>b</i> 9,366.56	22,836.65
Centenary hardship fund	<i>d</i> 8,291.11	-
	17,657.67	22,836.65
		(23,541.88)
		16,952.44
General fund	85,652.27	36,587.11
	103,309.94	59,423.76
		(38,855.89)
		123,877.81
Unrestricted funds		
Total	472,058.89	59,923.76
		(59,304.42)
		472,678.23

a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need

b) Funds set aside to develop the campsite at Faurefold

c) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.

d) The Centenary hardship fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Note 10 Fixed assets

	Unrestricted funds £	Restricted funds £	Year ended 31 December 2020 £	Year ended 31 December 2019 £
Opening balance	-	443,630.14	443,630.14	443,630.14
Closing balance	-	443,630.14	443,630.14	443,630.14
Depreciation				
Opening balance	-	(60,000.00)	(60,000.00)	(40,000.00)
Charge for the year	-	(20,000.00)	(20,000.00)	(20,000.00)
Closing balance	-	(80,000.00)	(80,000.00)	(60,000.00)
Net book amount	-	363,630.14	363,630.14	383,630.14

Depreciation is charged assuming an approximate life of 20 years
Property and equipment at Faurefold has an insured value of £565,000.

Note 11 Approval

Approved by the Executive Committee and signed on its behalf

Elizabeth Collier

18 May 2021

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2020

Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended **31 December 2020**, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Tessa Bullimore

30 June 2021