THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales · Charity number 308268

Details

Other names	FRIENDS OF PAXMEAD, LONDON AND SOUTH EAST ENGLAND REGION OF THE GIRL GUIDES ASSOCIATION, PAXMEAD RIVERSIDE BASE, CHIGWELL ROW CAMPSITE, CUDHAM CAMPSITE, FRIENDS OF CHIGWELL ROW, FRIENDS OF CUDHAM
Status	Registered
Legal form	Other
Registered	1973-08-09
Register	View on the Charity Commission register

Contact

Address	3 Jaggard Way Wandsworth Common London
Phone	02086757572
Email	finance@girlguidinglaser.org.uk
Website	www.girlguidinglaser.org.uk

Activities

Objects: INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

Activities: Leaders enabled Rainbows, Brownies, Guides and Senior Section members to enjoy a full programme of activities following the Guide Association programme for young girls and women.

Downloaded from opencharities.uk/ew/308268

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** LONDON AND SOUTH EAST ENGLAND.
- East Sussex
- Kent
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,203,748	£1,309,646	£1,603,142	13
2024-12-31	£1,148,163	£975,210	£1,700,175	12
2023-12-31	£872,844	£658,552	£1,513,539	11
2022-12-31	£623,277	£643,201	£1,299,247	11
2021-12-31	£618,533	£1,079,011	£1,319,171	17
2020-12-31	£845,648	£766,444	£1,779,649	23

Downloaded from opencharities.uk/ew/308268

Trustees

Name	Role	Appointed
Amanda Teasel		2021-08-09
Anna Jones		2024-03-16
Chloe Healy		2022-03-19
Dawn Archer		2025-06-07
Georgina Challinor		2023-11-25
Heather Fowler		2025-09-27
Julie Parkin		2022-01-07
Lilymae Kennedy		2025-09-27
Melissa Allen		2024-06-08
Navroza Ladha		2024-06-08
Rowena Bradnam		2023-09-23
Victoria Cross		2023-11-25

Downloaded from opencharities.uk/ew/308268

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales - Charity number 308268

Accounts

Annual Report

2025

Girlguiding
London and
South East England

Contents

3 Message from the chair of trustees

4 Trustees' report

20 Independent auditor's report

23 Statement of financial activities

25 Balance sheet

26 Statement of cash flows

27 Notes to the financial statements

Message from the chair of trustees, the chief commissioner

2025 was a year of opportunity for young members and volunteers throughout the region. We started the year with a new partnership with England Rugby with a dedicated badge pack for Brownies, Guides and Rangers. Not only has the badge been a resounding success, with over 5,000 girls and counting completing the challenge, but the partnership has helped us to raise our profile within guiding – the badge and partnership has now been rolled out to all other English regions – and with the public – 30 region volunteers representing Girlguiding during pitch pageantry at the final match of the Six Nations.

In May, we saw the return of a large-scale region event with May-hem. Over 6,000 region young members and volunteers joined together and took part in a wide range of activities, including giant inflatables, silent disco, Bhangra dancing, storytelling, and meeting animals and dinosaurs. In addition, we were joined by the region's ambassadors and our partner organisations, including KSS Air Ambulance Charity, England Rugby and RSPB – with whom we celebrated 10 years of partnership in 2025.

Later in the year, we launched our new initiative, Guiding for Good, a pilot project for community action, which took place over an extended week in October. Over 15,000 members took part during the week, providing valuable services to their communities whilst raising the profile of Girlguiding locally.

We also helped ensure our young members' voices are heard by supporting them to participate in recruitment for national panels such as Pioneer and Advocates and the Girlguiding council, and bringing 14 Rangers, young leaders and peer educators from the region to Parliament for a special International Women's Day event. We amplified the findings of the 2025 Girls Attitude Survey, which shows the sobering effect misogyny has on girls and their behaviour, and Girlguiding's call to take action.

During the year we continued to focus on the development of volunteers in our region. This included the Horizons commissioners conference, where 59% attendees felt their confidence as a commissioner had increased because of the conference. With a view towards out younger volunteers, we launched a new young leader development training day for 65 young leaders, while our region's peer education programme continues to go from strength to strength.

Thank you to all volunteers for the time, energy, and love you pour into every meeting, campfire, badge, and adventure. Your dedication helps girls grow in confidence, discover their voices, and believe in themselves.

Amanda

Amanda Teasel
Chair of board of trustees, the chief commissioner

Report from the trustees

Statement of purpose

- Girlguiding London and South East England region ("the region") covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our region will be a diverse, supportive and connected community that offers exceptional experiences to girls and young women. Our membership will be empowered and inclusive and we will be the leading organisation for girls, young women and volunteers in the region.
- A total of 41,919 girls (43,199 in 2024) in 2,940 units (active and reopened) (2,856 in 2024) were members of the region in December 2025.
- Girlguiding offers girls and young women high quality, girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

Public benefit

The board of trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Governance

Board of trustees

The region is one of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees (Including at least two members from the 18-30 year age group)	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected
Up to 2 other trustees	Board of trustees	Elected

Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 - 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Sarah Ings	Ex officio: steering group	1 August 2023 – 31 July 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2025
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2027
Board member	Wendy Colson	Ex officio: steering group	18 March 2023 – 23 March 2025
Board member	Rowena Bradnam	Membership representative	23 September 2023 - 22 September 2026
Board member	Georgie Challinor	Membership representative	25 November 2023 - 24 November 2026
Board member	Vicky Cross	Membership representative	25 November 2023 - 24 November 2026
Board member	Anna Jones	Trustee Treasurer	16 March 2024 – 15 March 2027
Board member	Melissa Allen	External	8 June 2024 – 7 June 2027
Board member	Navroza Ladha	External	8 June 2024 – 7 June 2027
Board member	Dawn Archer	Ex officio: steering group	7 June 2025 – 6 June 2027
Board member	Lilymae Kennedy	Membership representative	27 September 2025- 26 September 2028
Board member	Heather Fowler	Membership representative	27 September 2025- 26 September 2028
Board member	Beverly Heywood-Jones	Ex officio: steering group	29 November 2025 - 28 November 2028

Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.
The deputy chief commissioner was appointed by the chief commissioner.
The trustee treasurer is a board appointment.
The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county they represent. They were selected as trustees by their fellow steering group members.
Ex officio members cannot exceed their 5-year term of appointment on the board.
Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.
Elected members of the board were selected based on their skills and experience.
The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis that addresses the needs of the group and individuals.

Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips. It is chaired by deputy chief commissioner.
- Steering group – the group informs decision-making with the views of the membership at the core of its agenda. It is chaired by the chief commissioner.
- Finance group – this group reviews and informs on the region finances. It is chaired by deputy chief commissioner.
- Senior leadership team (SLT) – this group consists of the chief commissioner team and staff managers. It meets monthly and deals with the operational decision making for the region. It is chaired by deputy chief commissioner.
- Awards group – this group reviews region awards, and its members are senior region volunteers. It is chaired by an assistant chief commissioner.

Registered office

Girlguiding London and South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

www.girlguidinglaser.org.uk

Professional advisers and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Lloyds Bank Plc
Business Banking, BX1 1LT

CCLA COIF Charity Funds
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Investment Managers

Evelyn Partners Investment Services Limited
45 Gresham Street, London EC2V 7BG

Auditors

BK Plus Audit Ltd
Sterling House, 501 Middleton Rd, Chadderton, Oldham OL9 9LY

Legal consultants

For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

Activities & Adventure

International

Region international trips 2025

In July and August, 4 teams embarked on international adventures, travelling across the globe. 2 teams explored Europe, and 2 teams discovered Japan; making a total of 16 leaders and 46 young members. As a result of their adventures, the majority of participants told us that they felt they had developed their confidence and resilience, with one young member saying, "I grew as a person in my confidence and maturity. I made so many friends for life and did so many things that were outside of my comfort zone, but they challenged me in the best way possible."

Assemble in Amsterdam

In November 2025 over 300 of our members assembled for an adventure in Amsterdam! The international team ran a fun wide game across the city, combining Where's Wally with a mix of classic family tabletop games. Around this, groups discovered the sights and sounds of Amsterdam, connected with others from across the region, and gained confidence in international travel.

UK events and activities

May-hem!

On 10 May 2025, over 6,000 people joined together at May-hem, the region's first large scale event since 2018. Young members from all sections across the region took part in a wide range of activities including giant inflatables, silent disco, Bhangra dancing, storytelling, and meeting animals and dinosaurs! We were also joined by our ambassadors and partner organisations including RSPB, RFU, Allergy UK, and KSS Air Ambulance, all of whom ran exciting activities for our members. Of course, the day would not have happened without our team of 200 fantastic volunteers, who filled roles from managing the coach park, hyping up the crowd on the main stage, matching up the right children with the right shoes after coming off the bouncy castles, and making sure leaders were well supplied with teas and coffees.

May-hem was supported by a generous travel bursary fund, making the event as accessible as possible to all of our members. One leader said, "It was so great to be back at a large-scale guiding event - something most of our Brownies & Guides haven't had the opportunity to experience before. Having the transport grant was fantastic and made it so much more doable!"

Google takeover day for Brownies

In May half term, 100 of our region's Brownies and their leaders took over Google for a day, having fun and learning about the technology industry. Brownies experienced programming and problem solving through a range of hands-on activities, including using Lego and Sphero robots. At the end of the day, Brownies reported an 48% increase in their confidence in solving problems, and 59% increase in believing they can think like a programmer.

Learning & Development

Training

Essential training

In 2025, the training team offered 120 spaces on new safer guiding webinars, as well as 168 spaces for a safe space level 4, to ensure all members have access to relevant safeguarding training. Across the year, our region trainers were also able to offer 312 spaces on the leadership develoment programme (LDP) in 4 different topics, supporting volunteers to progress their learning and work towards completing the LDP.

Horizons

In October 2025, we welcomed 135 commissioners from across the region, alongside Girlguiding association staff to network, problem solve and learn together in our second bi-annual commissioner's conference, Horizons.

As a result of attending Horizons, 59% of attendees felt more their confidence as a commissioner had increased. One commissioner summarised the day as a "great chance to connect with others in similar roles and gain confidence in my own approaches. The strategy overview gave me renewed energy and inspiration."

Peer education

In 2025, the region trained 42 new peer educators and gave 20 existing peer educators training in additional topics. Across the year, peer educators from the region ran 162 education sessions, reaching 2,517 young members and accounting for over a third of all session run across the country. One young member described the training to become a peer educators as "a must-do opportunity. I learnt so many skills that have helped me develop my confidence and create a hope inside of me of doing that for others."

Marketing & Communications (M&C)

The marketing and communications team supported region activities during the year through all our communication channels to maximise reach, awareness and participation. We provide comprehensive communications plans and support for all activities and adventures, as well as key events from learning and development.

Partnerships

Partnerships with other organisations that share our mission and vision that 'girls can do anything' bring new opportunities and experiences for our members.

In January 2025, we launched a new partnership with England Rugby linked to the Women's World Rugby Cup. The partnership's cornerstone is the Love Rugby badge pack focussing on creativity and basic rugby skills and encourages units to develop relationships with their local clubs. Love Rugby was directly supported by the Red Roses players though video content created exclusively for our members. There have also been opportunities for units to attend professional rugby games at both league and international level, though match activation (playing rugby before the main match), pitch pageantry and ticket offers. Following the World Cup in September 2025, we continue to sustain activity around the pack and are planning region-wide rugby events for 2026. Engagement in the pack has been very successful, and we have sold 5,685 badges to end of December 2025. The partnership has also been rolled out to all the other Girlguiding regions in England.

In 2025, we continued to support activities with our partners RSPB, Air Ambulance charity Kent, Surrey and Sussex (KSS), Institute of Civil Engineers (ICE), and Allergy UK. Highlights include:

- Celebrating 10 years of partnership with the RSPB, which has seen 22,068 girls and 3,599 adult volunteers involved in outdoor nature activities. We marked the milestone with a special competition inviting members of all ages to spend time in and take action for nature, and an exclusive anniversary badge.
- Launching 2 new KSS cloud badges focussing on fundraising and kindness in October.

RSPB, KSS, Allergy UK and England Rugby all attended May-hem in May 2025, offering activities to our members at the event. We continue to research collaborations with other organisations that can bring new experiences, knowledge and career inspiration to our young members.

Communications

During the year, we promoted region news, initiatives, badge packs and events through Spotlight and our region channels. We also deliver communications plans for Volunteers Week and other relevant topics and cause-led events such as International Women's Day and World Thinking Day, which provide activity links and a platform for talking about the Girlguiding experience and everything this offers.

- Our fortnightly newsletter Spotlight is shared with over 5,000 members.
- We have around 5,000 regular followers of our social media channels, with our posts reaching up to 10,000 individuals. We continued to enhance our posts in both design and content to increase engagement.
- We sold 41,052 badges and created 12 new badge designs.

Our website is at the heart of our engagement with members. During the year, our website support suppliers undertook a comprehensive review, bringing the site fully up to date. We can now progress plans for improvements in 2026.

Guiding for Good

Our flagship project of the year was Guiding for Good, a pilot project for community action with the following objectives:

- To increase visibility and awareness of today's Girlguiding in local communities and raise our profile with community stakeholders.
- To promote interest in the opportunities Girlguiding offers to girls and young women.
- To actively fulfil the Girlguiding promise to serve the community.

We encouraged as many of our members as possible to serve their communities and help others through creating or getting involved in local projects during a dedicated extended week in October 2025. Over 15,000 girls and leaders signed up to take part, representing 500 units or groups of units across our region. They planned and delivered a wide range of activities in their local communities including litter picking, volunteering in charity shops, working with food and clothes banks, meeting with local dignitaries to talk about the project, visiting the elderly, and holding fundraising events for charities.

In the future, the Guiding for Good "brand" has ongoing relevance as an umbrella for other projects that reflect the place of Girlguiding in local communities. We will continue to explore how to take this forward.

Growth and Retention

- The DCMS (Department for Culture, Media & Sport) Uniformed Youth Fund Waiting List project ended in March. The region supported the creation of 1,242 spaces in new and existing Guide and Ranger units over the 2-year project. Peer education and young leaders also benefitted from the project via training events.

- In April, a new 1-year project called DCMS Reach launched with the aim to grow Girlguiding's provision for Guides and Rangers in areas of deprivation or harder-to-reach groups such as young people eligible for free school meals and young carers. The region is targeted with creating 270 spaces in Guide and Ranger units. We will again support peer education and young leaders with funding for training events and resources.

- 2025 was a year of focus on volunteers. We continued our 1- and 3-year region service awards for volunteers, and launched our volunteer warm welcome grant in May, offering units a £50 grant to help the cost of training and/or uniform, to ensure new volunteers have the best start to their guiding experience. We awarded £3,900 to units in 2025.

- Funded by DCMS Reach, our region Warm Welcome project launched in July and by year end had 2 part-time staff members helping selected counties with volunteer enquiries, supporting commissioners, and providing information and guidance to new enquirers. The project continues to develop including a region warm welcome email to volunteers, commissioner resources, and additional 1-to-1 support.

- During Volunteers' Week in June, young members of all ages from across the region shared why Girlguiding volunteers are so special in a lovely video.

Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets.

The cash assets were managed as follows:

- Working capital kept at Lloyds current account.
- Some of the capital that was not expected to be used within the year was held in a COIF share account with CCLA offering a healthy return on investments.

Investments

Since June 2023, the board of trustees decided to invest funds with Evelyn Partners Investment Services Ltd with a view to invest for the long-term financial gain for the charity.

The board of trustees has considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolio. The Region's Investments are held in one portfolio. However, within this, part of the portfolio has a longer term, multigenerational aim and thus adopts a medium to long term growth strategy with a moderate risk profile. The other element of the portfolio represents a shorter time horizon seeking to deliver both capital growth and income with a lower risk profile.

Review of the financial position

Income & expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £1,203,748 (2024 £1,148,163) and total expenditure amounted to £1,309.646 (2024 £975,210). Income and expenditure vary from year to year, mainly depending on the charitable activities and events held by the region. The net deficit for the year amounted to £97,033 (2024 £186,636 surplus).

The trustees provided substantial financial support to counties towards transport for the 2025 Mayhem event.

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members decreased in 2025 to £559,496 (49,733 members at £11.25 each) (2024 £560,296 (50,936 members at £11.00 each)).
- Exceptional girl experiences – which included 4 international trips in 2025, raised £430,985 (2024 £177,749).
- Shop income in 2025 £47,491 (2024 £57,415).
- Income from investments – interest received in 2025 £44,944 (2024 £45,022).

The main expenditure comprised:

- Staff costs - £388,564 (2024 £300,992). The increase was due to the increase in staff numbers – 2025 average 12.7 (2024 average 11.7).
- Exceptional girl experiences (including a share of support costs) - £870,309 (2024 £578,811).
- Inclusive and impactful organisation (including a share of support costs) - £281,014 (2024 £269,950).
- Merchandise £28,712 (2024 £27,045) relates to the cost of purchasing badges and region branded merchandise for resale.

Balance sheet

The total net assets for the year decreased by £97,033 to £1,603,142 in 2025. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,099,190 (2024 £1,415,362).

Funds

The specific uses of the restricted funds and unrestricted (designated) funds are given in Note 21 and Note 22.

Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership.

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be	**2025**	**2024**
Total running costs (adminstation, establishment, finance & payroll) for the following financial year	£583,514	£452,993
Reserves calculation breakdown	**2025**	**2024**
6 months of running costs	£291,757	£226,497
25% of running costs fo unforeseen eventualities	£145,879	£113,248
Total reserves to be held	**£437,636**	**£339,745**
The reserves held by Girlguiding LaSER were	**2025**	**2024**
Total general reserves at year end	£1,582,454	£1,406,171
Less fixed assets in general reserves	(£122,376)	(£126,946)
Less investments in general reserves	(£368,365)	(£154,505)
Total	**£1,091,713**	**£1,124,720**

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will provide contingency for future events and international trips.

Going concern

The trustees of The Guide Association London and South East England has assessed the charity's ability to continue as a going concern. Based on this assessment, the trustees have concluded that there is no substantial doubt about the charity's ability to continue its operations for the next 12 months. This conclusion is based on the charity's current financial position, cash flow projections, and available reserves.

Future plans

- A 5-year strategy (2022-2027) in line with Girlguiding strategy.
- A business plan linked to the region strategy and budget.
- International trips to Europe.
- Girl and volunteer events in 2026 and 2027
- Change of chief commissioner and her team in summer 2026. Designate period has commenced.

Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
    - Select suitable accounting policies and apply them consistently.
    - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved for and on behalf of the trustees on 14 June 2026 and signed on its behalf by

Amanda Teasel
Chair of the board of trustees

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Teasel	
	A Jones	
	J Parkin	
	H Rees	
	C Healy	
	W Colson	
	R Bradham	
	M Allen	
	G Challinor	
	V Cross	
	N Ladha	
	D Archer	(Appointed 7 June 2025)
	Lilymae Kennedy	(Appointed 27 September 2025)
	Heather Fowler	(Appointed 27 September 2025)
	S Ings	
	B Heywood-Jones	(Appointed 29 November 2025)
Charity registration	England and Wales	308268
Auditor	BK Plus Audit Limited	
	Sterling House	
	501 Middleton Road	
	Chadderton	
	Oldham	
	Lancashire	
	OL9 9LY	

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include the Charities Act. In addition we consider compliance with employee legislation, as fundamental to the Charity's operations;

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments or appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or though collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

BK Plus

(Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
Lancashire
OL9 9LY
Date: ..14/06/2026....

BK Plus Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	**3**	572,003	15,362	90,447	677,812	866,710
Charitable activities	**4**	430,985	-	-	430,985	177,749
Other trading activities	**5**	47,491	-	-	47,491	57,415
Investments	**6**	47,460	-	-	47,460	46,289
Total income		1,097,939	15,362	90,447	1,203,748	1,148,163
Expenditure on:						
Raising funds	**7**	31,339	-	-	31,339	29,479
Charitable activities	**8**	998,844	144,998	134,465	1,278,307	945,731
Total expenditure		1,030,183	144,998	134,465	1,309,646	975,210
Net gains/(losses) on investments	**15**	8,865	-	-	8,865	13,683
Net income/(expenditure)		76,621	(129,636)	(44,018)	(97,033)	186,636
Transfers between funds		(128,510)	128,510	-	-	-
Net movement in funds	**11**	(51,889)	(1,126)	(44,018)	(97,033)	186,636
Reconciliation of funds:						
Fund balances at 1 January 2025		1,582,454	35,478	82,243	1,700,175	1,513,539
Fund balances at 31 December 2025		1,530,565	34,352	38,225	1,603,142	1,700,175

The notes on pages 27 to 46 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	**3**	573,894	129,985	162,831	866,710
Charitable activities	**4**	177,749	-	-	177,749
Other trading activities	**5**	57,415	-	-	57,415
Investments	**6**	46,289	-	-	46,289
Total income		855,347	129,985	162,831	1,148,163
Expenditure on:					
Raising funds	**7**	29,479	-	-	29,479
Charitable activities	**8**	663,268	111,163	171,300	945,731
Total expenditure		692,747	111,163	171,300	975,210
Net gains/(losses) on investments	**15**	13,683	-	-	13,683
Net income/(expenditure) and movement in funds		176,283	18,822	(8,469)	186,636
Reconciliation of funds:					
Fund balances at 1 January 2024		1,406,171	16,656	90,712	1,513,539
Fund balances at 31 December 2024		1,582,454	35,478	82,243	1,700,175

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**17**		124,674		122,376
Current assets					
Stocks	**18**	16,713		15,417	
Debtors	**19**	32,466		81,663	
Investments	**20**	404,060		368,365	
Cash at bank and in hand		1,099,190		1,415,362	
		1,552,429		1,880,807	
Creditors: amounts falling due within one year	**21**	(73,961)		(303,008)	
Net current assets			1,478,468		1,577,799
Total assets less current liabilities			1,603,142		1,700,175
The funds of the Charity					
Restricted income funds	**22**		38,225		82,243
Unrestricted funds - general	**23**		1,530,565		1,582,454
Unrestricted funds - Designated			34,352		35,478
			1,603,142		1,700,175

The notes on pages 27 to 46 form part of these financial statements.

The financial statements were approved by the trustees on 14 June 2026.

A Teasel
Chair of board of trustees, the chief commissioner

A Jones
Trustee treasurer

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**27**		(327,286)		295,576
Investing activities					
Purchase of tangible fixed assets		(9,960)		(2,453)	
Proceeds from disposal of tangible fixed assets		444		-	
Purchase of investments		(26,830)		(200,224)	
Proceeds from disposal of investments		-		47	
Investment income received		47,460		46,289	
Net cash generated from/(used in) investing activities			11,114		(156,341)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(316,172)		139,235
Cash and cash equivalents at beginning of year			1,415,362		1,276,127
Cash and cash equivalents at end of year			1,099,190		1,415,362

The notes on pages 27 to 46 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Guide Association London and South East England Region is a charity registered in England. The address of the registered office is 3 Jaggard Way, Wandsworth Common, London, SW12 8SG. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 17.

1.1 Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding London South East England Region constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England Region's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared, including a severe but plausible scenario, the trustees as a result believe that Girlguiding London and South East England Region is a going concern as the level of unrestricted reserves are sufficient to cover costs incurred for at least the next 12 months should such a situation arise.

1.3 Charitable funds

The regions unrestricted funds consist of funds which may be used for an of it's purposes at the discretion of the board of trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for an purpose.

Designated funds - Designated funds, are those set aside by the board of trustees for specific purposes, Details of the purpose of each fund are set out in Note 15.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 16.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1 Accounting policies **(Continued)**

1.4 Income

There are two main income streams for the charity; annual subscriptions received from the membership within the London and South East England region, trading income from the sale of badges and region branded items via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with the members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

1.5 Expenditure

The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activity reflects the cost of organising trips, marketing and publicity is mainly concerned with raising awareness throughout the region, growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost, Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment	10% - 20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 16. These funds are then used to write off the asset over its estimated useful life.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1 Accounting policies **(Continued)**

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying value of assets and liabilities are outlined below.

Determining the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	12,507	-	-	12,507	13,598	10,000	-	23,598
Grants	-	15,362	90,447	105,809	-	119,985	162,831	282,816
Membership fees	559,496	-	-	559,496	560,296	-	-	560,296
	572,003	15,362	90,447	677,812	573,894	129,985	162,831	866,710

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Exceptional girl experience	430,985	177,749

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	47,491	57,415

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	2,516	1,267
Interest receivable	44,944	45,022
	47,460	46,289

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Merchandise	28,712	27,045
Investment management	2,627	2,434
Total costs	31,339	29,479

8 Expenditure on charitable activities

	Exceptional girl experience	Rewarding & flexible volunteering	Inclusive & Impactful	Sustainable organisation	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Charitable activities	444,297	14,391	25,773	-	484,461
Grant funding of activities (see note 9)	153,550	1,942	123,971	-	279,463
Share of support and governance costs (see note 10)					
Support	227,098	60,588	128,638	48,594	464,918
Governance	45,364	1,469	2,632	-	49,465
	870,309	78,390	281,014	48,594	1,278,307
Analysis by fund					
Unrestricted funds - general	716,759	76,448	157,043	48,594	998,844
Unrestricted funds - Designated	144,907	91	-	-	144,998
Restricted funds	8,643	1,851	123,971	-	134,465
	870,309	78,390	281,014	48,594	1,278,307

Previous year:	Exceptional girl experience	Rewarding & flexible volunteering	Inclusive & Impactful	Sustainable organisation	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Charitable activities	198,809	6,378	8,699	-	213,886
Grant funding of activities (see note 9)	118,734	3,707	160,022	-	282,463
Share of support and governance costs (see note 10)					
Support	222,389	45,010	99,528	40,628	407,555
Governance	38,879	1,247	1,701	-	41,827
	578,811	56,342	269,950	40,628	945,731
Analysis by fund					
Unrestricted funds - general	460,077	52,635	109,928	40,628	663,268
Unrestricted funds - Designated	111,033	130	-	-	111,163
Restricted funds	7,701	3,577	160,022	-	171,300
	578,811	56,342	269,950	40,628	945,731

8 Expenditure on charitable activities **(Continued)**

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format:

	International activities	Programme & training activities	Marketing and publicity	Growth & Retention	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Charitable activities	192,236	12,951	8,655	44	213,886
	192,236	12,951	8,655	44	213,886
Grant funding of activities (see note 9)	-	122,441	-	160,022	282,463
Share of support and governance costs (see note 10)					
Support	238,727	84,108	84,279	441	407,555
Governance	37,593	2,532	1,693	9	41,827
	468,556	222,032	94,627	160,516	945,731
Analysis by fund					
Unrestricted funds - general	468,556	99,591	94,627	494	663,268
Unrestricted funds -	-	111,163	-	-	111,163
Restricted funds	-	11,278	-	160,022	171,300
	468,556	222,032	94,627	160,516	945,731

9 Grants payable

	Exceptional girl experience	Rewarding & flexible volunteering	Inclusive & Impactful	Sustainable organisation	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Grants to individuals	153,550	1,942	123,971	-	279,463
	153,550	1,942	123,971	-	279,463

	Exceptional girl experience	Rewarding & flexible volunteering	Inclusive & Impactful	Sustainable organisation	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Grants to individuals	118,734	3,707	160,022	-	282,463
	118,734	3,707	160,022	-	282,463

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format:

Previous year:

	International activities	Programme & training activities	Marketing & publicity	Growth & Retention	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Grants to individuals	-	122,441	-	160,022	282,463
	-	122,441	-	160,022	282,463

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	388,564	300,992
Depreciation	7,218	7,023
Loss on disposal of tangibles	444	
Computer support	28,231	26,548
Photocopier	1,809	1,246
Postage & stationery	555	747
Insurance	3,936	3,443
Property costs	6,523	6,851
Utilities	2,956	28,255
Telephone	3,884	7,337
Repairs & maintenance	8,818	4,564
Training	2,207	630
Welfare & travel	5,159	4,650
Payroll	1,296	4,223
Sundry	1,577	8,788
Bank charges	1,741	2,258
Governance costs	49,465	41,827
	514,383	449,382

Analysed between:

Exceptional girl experience	272,462	261,268
Rewarding & flexible volunteering	62,057	46,257
Inclusive & Impactful	131,270	101,229
Sustainable organisation	48,594	40,628
	514,383	449,382

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format.

	2024
	£
Marketing & publicity	85,972
Growth & Retention	450
Programme & training activities	86,640
International activities	276,320
	449,382

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,710	10,200
Depreciation of owned tangible fixed assets	7,218	7,023
Loss on disposal of tangible fixed assets	444	-

12 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025	2024
	£	£
For audit services		
Audit of the financial statements of the charity	10,710	10,200

13 Trustees

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind. Expenses of £2,369 (2024: £2,342) were reimbursed to 9 (2024: 9) Trustees to cover out of pocket travel and meeting costs for their role as Trustees.

14 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	13	12

Employment costs	2025	2024
	£	£
Wages and salaries	335,348	262,773
Social security costs	24,509	16,949
Other pension costs	28,707	21,270
	388,564	300,992

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£70,000 - £80,000	1	-

14 Employees **(Continued)**

Remuneration of key management personnel

The key management personnel of the charity are considered to be the Region Manager and the Finance Manager. The total employee benefits of the key management personnel were £115,580 (2024: £73,608).

15 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	8,865	13,636
Sale of investments	-	47
	8,865	13,683

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Tangible fixed assets

	Freehold land and buildings	Furniture, fittings & office equipment	Total
	£	£	£
Cost			
At 1 January 2025	296,972	124,450	421,422
Additions	-	9,960	9,960
Disposals	-	(83,040)	(83,040)
At 31 December 2025	296,972	51,370	348,342
Depreciation and impairment			
At 1 January 2025	190,061	108,985	299,046
Depreciation charged in the year	-	7,218	7,218
Eliminated in respect of disposals	-	(82,596)	(82,596)
At 31 December 2025	190,061	33,607	223,668
Carrying amount			
At 31 December 2025	106,911	17,763	124,674
At 31 December 2024	106,911	15,465	122,376

In the opinion of the trustees the residual value at the year end was considered not to be less than £107,000 and so no further depreciation has been recognised.

18 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	16,713	15,417

19 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	16,004	31,797
Other debtors	35	441
Prepayments and accrued income	16,427	49,425
	32,466	81,663

20 Current asset investments

	2025	2024
	£	£
Unlisted investments	404,060	368,365

During the year under review, the trustees placed capital of £25,000 (2024: £200,000) with Evelyn Partners Investment Services Limited under their Personalised Investment Management Service.

21 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	8,795	6,357
Trade creditors	7,043	14,048
Other creditors	7,579	8,061
Accruals and deferred income	50,544	274,542
	73,961	303,008

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
King George VI Fund	13,678	-	(50)	13,628
Buchanan Legacy	253	-	(253)	-
DCMS Waiting list Project	-	58,515	(58,515)	-
Children in Need Fund	1,887	-	(1,887)	-
Unit support Fund	40,000	-	(33,524)	6,476
First Response Training Fund	323	-	-	323
Edwards Legacy	1,146	-	(1,146)	-
Chief's Memorial Fund	3,530	-	(96)	3,434
Travel Fund	8,367	-	(1,402)	6,965
Cost of Living Fund	7,399	-	-	7,399
Diamond Duke of Edinburgh Grant	155	-	(155)	-
Agathas Fund	5,505	-	(5,505)	-
DCMS reach project	-	31,932	(31,932)	-
	82,243	90,447	(134,465)	38,225

22 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
King George VI Fund	12,969	1,109	(400)	13,678
Buchanan Legacy	1,341	253	(1,341)	253
DCMS Waiting list Project	-	120,157	(120,157)	-
Children in Need Fund	4,446	1,312	(3,871)	1,887
Unit support Fund	-	40,000	-	40,000
First Response Training Fund	431	-	(108)	323
Edwards Legacy	1,646	-	(500)	1,146
Chief's Memorial Fund	4,080	-	(550)	3,530
Growth and Retention Fund	1,005	-	(1,005)	-
SNUG Grant	1,073	-	(1,073)	-
Join Us Coordinator Fund	2,263	-	(2,263)	-
Travel Fund	11,997	-	(3,630)	8,367
Targeted Financial Support	3,722	-	(3,722)	-
Cost of Living Fund	39,200	-	(31,801)	7,399
Generation Green Fund	879	-	(879)	-
Diamond Duke of Edinburgh Grant	155	-	-	155
Agathas Fund	5,505	-	-	5,505
	90,712	162,831	(171,300)	82,243

22 Restricted funds **(Continued)**

King George VI Fund
To be used for leadership training. Also, for bursaries for attendance at Girlguiding or County Training centres.

Buchanan legacy
To be used at the Region Chief Commissioner's discretion.

DCMS waiting list project
Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by extending the reach, number and range of regular activities for young people that drive these outcomes.

Children in Need fund
Children in Need funding for 2022 was awarded to support members in 2023 and beyond.

Unit support fund
Funds to support girls in financial need to access guiding.

First response training fund
To be used to support first aid training delivery.

Edwards legacy
To send Guides and Young Adult Leaders to our Chalet in Switzerland.

Chief's memorial fund
The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/ units or a particular type of trip, or to keep it open.

Travel fund
The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events an/or residentials.

Cost of living fund
A fund to support our members with any cost of living issue associated with being a member of Girlguiding London and South East England region, this could cover membership fees, subscription costs, event/activity costs meeting room rent or anything else to support members to join or remain part of the charity.

Diamond D of E grant
Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.

Agathas fund
Funds donated to see a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event was postponed and was utilised in 2025.

DCMS reach project
Funding to expand non-military uniformed youth provision by creating new places for 10-18 year olds in areas with unmet needs- especially for harder-to-reach young people and those in deprived communities- while also improving their wellbeing and life/work skills through a wider range of regular activities. It will also help Uniformed Youth Organisations strengthen their internal capacity so they can scale sustainably and continue meeting demand beyond 2026.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
International Travel Fund	11,864	7,462	(1,298)	-	-	18,028
Travel Fund	2,316	-	-	-	-	2,316
Adventure fund	6,785	7,900	(14,685)	-	-	-
Associates fund	2,337	-	(311)	-	-	2,026
Region commissioners discretionary fund	1,982	-	-	-	-	1,982
Hardship fund	194	-	(194)	-	-	-
Winifred Elkins	10,000	-	-	-	-	10,000
May-hem event	-	-	(128,510)	128,510	-	-
General funds	1,582,454	1,097,939	(1,030,183)	(128,510)	8,865	1,530,565
	1,617,932	1,113,301	(1,175,181)	-	8,865	1,564,917

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
International Travel Fund	9,133	2,731	-	-	-	11,864
Travel Fund	2,289	27	-	-	-	2,316
Adventure fund	-	117,227	(110,442)	-	-	6,785
Associates fund	2,658	-	(321)	-	-	2,337
Region commissioners discretionary fund	2,382	-	(400)	-	-	1,982
Hardship fund	194	-	-	-	-	194
Winifred Elkins	-	10,000	-	-	-	10,000
General funds	1,406,171	855,347	(692,747)	-	13,683	1,582,454
	1,422,827	985,332	(803,910)	-	13,683	1,617,932

23 Unrestricted funds **(Continued)**

International travel fund
Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.

Travel fund
The Region Travel Fund is available to support individuals/units/areas in LASER with their transport cost for events and/or residentials.

Adventure fund
The adventure fund is to be used to get more girls involved in adventure related activities in their country/ region.

Associates fund
Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LASER at the discretion of its trustees.

Region commissioners discretionary fund
Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.

Hardship fund
Donation from 2.6 challenge. Funds to support members suffering financial hardship.

Winifred Elkins legacy
Legacy donated to Girlguiding LaSER has been designated to support Brownies in the region.

May-hem event travel fund
The trustees agreed to set aside funds to support transport to the region May-hem event which took place on Saturday 10 May 2025.

24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	124,674	-	-	124,674
Current assets/(liabilities)	1,405,891	34,352	38,225	1,478,468
	1,530,565	34,352	38,225	1,603,142

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	122,376	-	-	122,376
Current assets/(liabilities)	1,460,078	35,478	82,243	1,577,799
	1,582,454	35,478	82,243	1,700,175

25 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	680	1,245
Between two and five years	1,871	2,551
	2,551	3,796

26 Related party transactions

The Guide Association at Commonwealth Headquarters
The Guide Association is an umbrella organisation to the region.
The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, divisions, districts and units
Within the London and South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, districts and units.
Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild
The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.
The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.
The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association in the year totalled £7,900 (2024: £158,589).

Within the debtors balance £15,944 was in relation to related party transactions with the Guide Association.

Trustees
There were no related party transactions with the trustees during the year.

27 Cash (absorbed by)/generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(97,033)	186,636
Adjustments for:		
Investment income recognised in statement of financial activities	(47,460)	(46,289)
Gain on disposal of investments	-	(47)
Fair value gains and losses on investments	(8,865)	(13,636)
Depreciation and impairment of tangible fixed assets	7,218	7,023
Movements in working capital:		
(Increase) in stocks	(1,296)	(4,699)
Decrease/(increase) in debtors	49,197	(49,323)
(Decrease)/increase in creditors	(229,047)	215,911
Cash (absorbed by)/generated from operations	(327,286)	295,576

28 Analysis of changes in net funds

The Charity had no material debt during the year.

Google
From Amsterdam
ith Love
Our Chalet
WE ARE THE
RED
ROSES
Allianz Stadium
Girlguiding

Girlguiding

London and
South East England

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales - Charity number 308268

Accounts

Annual Report

2024

Girlguiding
London and
South East England

Message from the chair of trustees, the chief commissioner

2024 was another busy year with a calendar full of events and activities for our young members and volunteers. In particular, the chief commissioner team really enjoyed visiting some of the venues taking part in our Animal Adventures weekend. It was a great opportunity to meet, chat and join in the fun with lots of young members across the region.

The region supported members taking part in 2 key consultations with Girlguiding during the year. The first enabled members to share their ideas for the new uniform, which is due to be launched in the summer of 2026. The second involved workshops and surveys to seek input into the sharpened Girlguiding strategy which was presented in March 2025.

Our region weekend, which was held in the first quarter of the year, put the emphasis on impact. We spent time understanding and exploring the impact that we have as individuals, as a region team and as an organisation. It was noted that girls who are members of Girlguiding are 23% more confident than the UK average (Girlguiding Impact Report 2023) and highlighted the role that Guiding has in supporting and developing the wellbeing of our members.

During the year we continued to focus on the sustainability of our region including the launch of a trial range of new products in our online shop, the development of our investment portfolio and a review of the structure of our 19 counties. A working group was formed consisting of the county commissioners from three neighbouring counties. A range of options were explored and considered, and these were shared with the impacted county executives and modified to reflect their input. The result was the agreement to disband the county of London North East at the end of 2024, with 1 division joining London North West and 2 joining London Over the Border. In addition, it was agreed that Middlesex North West and Middlesex South West would merge to become Middlesex West in 2025. I would like to take this opportunity to thank all those involved in this process. There are many things to work through when making organisational changes like these. Some are easy and some more challenging, but I hope that these changes strengthen the support and opportunities that are provided in these areas and ensure that guiding not only continues but thrives.

Thank you to everyone who has contributed, volunteered, or supported the region throughout the year – you make a huge difference to the lives of so many.

Amanda Teasel
Chair of board of trustees, the chief commissioner

Report from the trustees

Statement of purpose

- Girlguiding London and South East England region ("the region") covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our region will be a diverse, supportive and connected community that offers exceptional experiences to girls and young women. Our membership will be empowered and inclusive and we will be the leading organisation for girls, young women and volunteers in the region.
- A total of 43,199 girls and young women (44,210 in 2023) in 2,856 active and reopened units (2,937 in 2023) were members of the region in December 2024.
- Girlguiding offers girls and young women high quality, girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

Public benefit

The board of trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Governance

Board of trustees

The region is one of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees (Including at least two members from the 18-30 year age group)	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected
Up to 2 other trustees	Board of trustees	Elected

Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 - 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Sarah Ings	Ex officio: steering group	24 September 2023 – 27 September 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2025
Board member	Rebecca Whibley	Membership representative	1 April 2020 – 21 September 2024
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2027
Board member	Wendy Colson	Ex officio: steering group	18 March 2023 – 23 March 2025
Board member	Rowena Bradnam	Membership representative	23 September 2023 - 22 September 2026
Board member	Georgie Challinor	Membership representative	25 November 2023 - 24 November 2026
Board member	Vicky Cross	Membership representative	25 November 2023 - 24 November 2026
Board member	Anna Jones	Trustee Treasurer	16 March 2024 – 15 March 2027
Board member	Melissa Allen	External	8 June 2024 – 7 June 2027
Board member	Navroza Ladha	External	8 June 2024 – 7 June 2027
Board member	Dawn Archer	Ex officio: steering group	7 June 2025 – 6 June 2027
Board member	Lilymae Kennedy	Membership representative	27 September 2025- 26 September 2028
Board member	Heather Fowler	Membership representative	27 September 2025- 26 September 2028

Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.
The deputy chief commissioner was appointed by the chief commissioner.
The trustee treasurer is a board appointment.
The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county they represent. They were selected as trustees by their fellow steering group members.
Ex officio members cannot exceed their 5-year term of appointment on the board.
Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.
Elected members of the board were selected based on their skills and experience.
The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis that addresses the needs of the group and individuals.

Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips. It is chaired by deputy chief commissioner.
- Steering group - this group informs decision making with the views of the membership at the core of its agenda. It is chaired by the chief commissioner.
- Finance group – this group reviews and informs on the region finances. It is chaired by the trustee treasurer.
- Senior leadership team (SLT) – this group consists of the chief commissioner team and staff managers. It meets monthly and deals with the operational decision making for the region. It is chaired by deputy chief commissioner.
- Awards group – this group reviews region awards and its members are senior region volunteers. It is chaired by an assistant chief commissioner.

Registered office

Girlguiding London and South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

www.girlguidinglaser.org.uk

Professional advisers and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Lloyds Bank Plc
Business Banking, BX1 1LT

CCLA COIF Charity Funds
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Investment Managers

Evelyn Partners Investment Services Limited
45 Gresham Street, London EC2V 7BG

Auditors

BK Plus Audit Ltd
Sterling House, 501 Middleton Rd, Chadderton, Oldham OL9 9LY

Legal consultants

For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

Activities & Adventure

International

Discover Japan and Explore Europe 2024
In July and August, 4 teams embarked on international adventures, travelling across the globe. 2 teams explored Europe, and 2 teams discovered Japan; making a total of 16 leaders and 46 young members. As a result of their adventures, the majority of participants told us that they felt they had developed their confidence and resilience, with one young member saying, "I grew as a person in my confidence and maturity. I made so many friends for life and did so many things that were outside of my comfort zone but they challenged me in the best way possible."

UK events and activities

Wildlife Discovery Days with the RSPB
In March, 200 Rainbows, Brownies and Guides and their leaders visited London parks to discover the nature on their doorstep. Girls developed their map-reading skills, learned about birds, identified trees, and hunted for minibeasts, earning them the Growing Up Wild Insects and Minibeasts badge. Thanks to the generous support of the Kusuma Trust, girls from families with low incomes and those who would not otherwise access these kinds of activities were able to attend the event free of charge.

Google Takeover Day for Guides
In May half term, 100 Guides' visited Google HQ in St Pancras for a day of fun and learning. They heard from some of Google's female engineers about what it's like to work in tech and took part in fun and exciting activities, including designing and racing their own Lego robots, and coding imagiCharms with fun and playful digital designs. The event was part of Google's partnership with Girlguiding UK, which empowers girls to develop digital skills and to explore the online world safely.

Animal Adventures
Thousands of members visited zoos, wildlife parks and aquariums as part of our Animal Adventure weekend in June. Venues covered all areas of the region as we invited units to plan their own adventures. A grant from Girlguiding supported over 4,100 girls to attend over the weekend and 7,000 of our Animal Adventure badges flew of the shelves. A leader said, "We had an incredible time at Port Lympne Zoo - though it's so close to home for us, we saw so many animals we never had before! The safari was fantastic, and the organisation of the event meant everything ran smoothly. We'd love to go again!"

Converge on Cardiff
In October, over 500 Girlguiding members Converged on Cardiff to connect, explore and take part in a fun Cluedo themed wide game across the city over 2 days. Leaders welcomed the opportunity to bring their group to a large event with other groups, and the flexibility to design and build a trip to suit their group around a centrally planned event. Guides and Rangers said, "The weather was great and Cardiff is great to explore. We enjoyed lots of different activities – especially leek lobbing!", and, "I enjoyed spending time with my riends and getting to know each other." In conjunction with the Cardiff event, everyone in the region could join in with a local Cluedo themed challenge, and we sold 5,550 badges!

Learning & Development

Training

Essential training
In 2024, we delivered:

- 23 A Safe Space Level 3 webinars
- 12 A Safe Space Level 4 webinars
- 26 Learning Development Programme module webinars
- 6 Learning Development Programme mentoring webinars
- 3 bite sized training webinars for commissioners
- 3 commissioner induction programmes each of 6 different subjects for new commissioners

The team also created a support network for the new Young Leader Development Programme, and focused on increasing support for county commissioners by providing more data analysis and reports to help them be effective within their counties.

Trainer workshop
We held our bi-annual event in November 2024, attended by 56 trainers, prospectives trainers and members interested in becoming trainers. The workshop included sessions on: '1st Response upskilling and networking', 'how to deliver the LDP in a day', 'being effective as a trainer' and a particularly thought-provoking session on 'is the county day dead?'.

Duke of Edinburgh's Award (DofE)

- Bronze – 64 enrolments, 17 completions
- Silver – 11 enrolments, 16 completions
- Gold – 30 enrolments, 11 completions
- In 2024, The DofE team held meetings for all counties across the region to improve relationships with the region team and understanding of the DofE offer.

Peer education

In 2024, the peer education team reached a total of 100 peer educators trained in the region. The team also delivered trainings at:

- Paxwood (residential training weekend) – 21 participants and 8 returned for topic training
- Broadstone Warren (residential training weekend) – 25 participants and 8 returned for topic training
- Pax Lodge (topic day) – 23 trained in Safe the World

Walking

In 2024, we provided structured and drop-in support sessions, and gave advice on 41 walks planned across the region. The team delivered 11 trainings during the year, including water safety training, and hosted a successful informal walking weekend at Pax Tor, Derbyshire. We also collaborated with Girlguiding South West England on a walking weekend in September in Dartmoor, which was attended by members from across different regions.

Marketing & Communications (M&C)

The marketing and communications team supported region activities during the year through all our communication channels to maximise reach, awareness and participation.

Events

In 2024, we supported:

- 4 international trips with 48 girls and 16 leaders taking part
- A Google event attended by 100 Guides
- Converge on Cardiff attended by over 500 members
- RSPB events in London attended by 200 members
- Animal Adventures at over 18 venues across the region
- May-hem design assets, forward planning and booking of over 6,000 young members

We also supported the representation of Girlguiding at the Lord Mayor's Show, the Cenotaph and Festival of Remembrance and Trooping the Colour.

Partnerships

Partnerships with other organisations that share our mission and vision that 'girls can do anything' bring new opportunities and experiences for our members. In 2024, we continued to support activities with our partners RSPB, ICE, and Allergy UK. We launched a new partnership with the Air Ambulance charity Kent, Surrey and Sussex on Restart a Heart Day in October, with live streaming of CPR techniques, supported by a badge pack. We also developed a new partnership with England Rugby linked to the Women's World Rugby Cup in 2025 with a launch event planned for January 2025. RSPB, Air Ambulance Kent, Surrey and Sussex, Allergy UK and England Rugby have all agreed to attend May-hem in May 2025, offering activities to our members at the event. We continue to research collaborations with other organisations that can bring new experiences, knowledge and career inspiration to our young members.

Communications

During the year, we promoted region news, initiatives, badge packs and events through Spotlight and our region channels. Our calendar of cause related days and weeks and current news topics provide the opportunity to feature relevant badge packs, for example nature and conservation (RSPB) and Allergy Aware Week (Allergy UK). We also plan and deliver comms plans for Volunteers Week and other relevant topic-led events such as International Women's Day and International Day of the Girl which provide a platform for talking about the Girlguiding experience and everything this offers.

- Our fortnightly newsletter Spotlight is shared with over 5,000 members
- We are currently reaching over 9,000 people on our social media channels
- We sold 55,500 badges and created 11 new badge designs
- We produced our first ever vodcast Big Talk on Biodiversity with our ambassador Bed Ellul and a leading scientist from the RSPB

A new range of region merchandise

A limited range of region merchandise was launched in October, 2024 as a pilot scheme to assess interest in our own region merchandise among our members. Further development of the range will be dependent on the results of this pilot.

Digital

We continued to enhance our posts in both design and content to increase engagement across our social media channels.

Our website is at the heart of our engagement with members. During the year we carried out a comprehensive update of the site, improving its security as well as the site's analytics so that we can provide more detailed reports on the success of our activity through page views, downloads, dwell times, etc., so that we can assess levels of response and engagement across our activities as guidance for what works for our members. This initial work has been completed and the CMS will be upgraded in early 2025 to the latest version, bringing the site fully up to date.

Growth and Retention

- The DCMS (Department for Culture, Media & Sport) Uniformed Youth Fund project continued in 2024, supporting the creation of 649 spaces in new and existing Guide and Ranger units. Peer education also benefited from the project, with funding used to support training events.
- The region's first virtual units launched in early 2024, across all sections, welcoming girls who are unable to attend in-person meetings for any reason.
- In 2024, 1 and 3 year region service awards for volunteers were launched, with pins and certificates being distributed by counties to those eligible, and cloth badges available on the region shop. These awards ensure volunteers are celebrated earlier in their guiding journey.
- To recognise our fantastic volunteers during Volunteers' Week in June, we set up a digital thank you wall enabling peer to peer thanks and recognition across the region.
- In 2024, we also started Volunteer Voices, a blog series which highlights different roles and approaches to volunteering, including flexible volunteering.

Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets.

The cash assets were managed as follows:

- Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account with NatWest. Working capital was also kept at Lloyds.
- Some of the capital that was not expected to be used within the year was held in a COIF share account with CCLA offering a healthy return on investments.

Investments

Since June 2023, the board of trustees decided to invest funds with Evelyn Partners Investment Services Ltd with a view to invest for the long-term financial gain for the charity.

The board of trustees has considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolio. The Region's Investments are held in one portfolio. However, within this, part of the portfolio has a longer term, multigenerational aim and thus adopts a medium to long term growth strategy with a moderate risk profile. The other element of the portfolio represents a shorter time horizon seeking to deliver both capital growth and income with a lower risk profile.

Review of the financial position

Income & expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £1,148,163 (2023 £872,844) and total expenditure amounted to £975,210 (2023 £658,552). Income and expenditure vary from year to year mainly depending on the charitable activities and events held by the region. The net surplus for the year amounted to £186,636 (2023 £214,292).

It is acknowledged that there was a healthy surplus in 2024. The trustees have agreed to provide substantial financial support to counties towards transport for the 2025 May-hem event.

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members increased in 2024 to £560,296 (50,936 members at £11.00 each) (2023 £539,370 (51,360 members at £10.50 each)).
- International activities – there were 4 international trips in 2024 with £170,954 raised for international activities (2023 £87,894).
- Shop income in 2024 £57,415 (2023 £53,743).
- Income from investments – interest received in 2024 £45,022 (2023 £30,794).

The main expenditure comprised:

- Staff costs - £300,992 (2023 £276,179). The increase was due to the increase in staff numbers – 2024 average 11.7 (2023 average 10.9).
- International activities (including share of support costs) - £468,556 (2023 £260,926).
- Programme and training activities (including a share of support costs) - £222,033 (2023 £170,980).
- Merchandise in £27,045 (2023 £24,657) relates to the cost of purchasing badges and region branded merchandise for resale.

Balance sheet

The total net assets for the year increased by £186,636 to £1,700,175 in 2024. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,415,362 (2023 £1,276,127).

Funds

The specific uses of the restricted funds and unrestricted (designated) funds are given in Note 21 and Note 22.

Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership.

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be	**2023**	**2024**
Total running costs (adminstation, establishment, finance & payroll) for the following financial year	£463,513	£607,698
Reserves calculation breakdown	**2023**	**2024**
6 months of running costs	£231,757	£303,984
25% of running costs fo unforeseen eventualities	£115,878	£151,992
Total reserves to be held	£347,635	£455,976
The reserves held by Girlguiding LaSER were	**2023**	**2024**
Total general reserves at year end	£1,401,666	£1,016,542
Less fixed assets in general reserves	(£126,946)	(£114,173)
Less investments in general reserves	(£150,000)	(£390,696)
Total	£1,124,720	£511,673

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will provide contingency for future events and international trips.

Going concern

The trustees of The Guide Association London and South East England has assessed the charity's ability to continue as a going concern. Based on this assessment, the trustees have concluded that there is no substantial doubt about the charity's ability to continue its operations for the next 12 months. This conclusion is based on the charity's current financial position, cash flow projections, and available reserves.

Future plans

- A 5-year strategy (2022-2027) in line with Girlguiding strategy.
- A business plan linked to the region strategy and budget.
- International trips, both to Europe and further afield.
- Girl and volunteer events in 2025 and 2026.

Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
    - Select suitable accounting policies and apply them consistently.
    - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved for and on behalf of the trustees on 27 September 2025 and signed on its behalf by

Amanda Teasel
Chair of the board of trustees

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Teasel	
	A Jones	
	J Parkin	
	H Rees	
	R Whibley	
	C Healy	
	W Colson	
	R Bradham	
	M Allen	
	G Challinor	
	V Cross	
	N Ladha	
	D Archer	
	Lilymae Kennedy	(Appointed 27 September 2025)
	Heather Fowler	(Appointed 27 September 2025)
Charity number (England and Wales)	308268	
Auditor	BK Plus Audit Limited Sterling House 501 Middleton Road Chadderton Oldham Lancashire OL9 9LY	

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

CONTENTS

	Page
Trustees' Annual report	1 - 15
Independent auditor's report	19 - 21
Statement of financial activities	22 - 23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26 - 43

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include the Charities Act. In addition we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments or appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or though collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

BK Plus

Christopher Hession C.A. (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
Sterling House
501 Middleton Road
Chadderton
Oldham
Lancashire
OL9 9LY
Date: 27/09/25

BK Plus Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	**3**	573,894	129,985	162,831	866,710	687,496
Charitable activities	**4**	177,749	-	-	177,749	96,306
Other trading activities	**5**	57,415	-	-	57,415	53,743
Investments	**6**	46,289	-	-	46,289	35,299
Total income		855,347	129,985	162,831	1,148,163	872,844
Expenditure on:						
Raising funds	**7**	29,479	-	-	29,479	24,657
Charitable activities	**8**	663,268	111,163	171,300	945,731	633,895
Total expenditure		692,747	111,163	171,300	975,210	658,552
Net gains/(losses) on investments	**14**	13,683	-	-	13,683	-
Net income/(expenditure) and movement in funds		176,283	18,822	(8,469)	186,636	214,292
Reconciliation of funds:						
Fund balances at 1 January 2024		1,406,171	16,656	90,712	1,513,539	1,299,247
Fund balances at 31 December 2024		1,582,454	35,478	82,243	1,700,175	1,513,539

The notes on pages 26 to 43 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	**3**	548,148	6,007	133,341	687,496
Charitable activities	**4**	96,306	-	-	96,306
Other trading activities	**5**	53,743	-	-	53,743
Investments	**6**	35,299	-	-	35,299
Total income		733,496	6,007	133,341	872,844
Expenditure on:					
Raising funds	**7**	24,657	-	-	24,657
Charitable activities	**8**	513,491	8,386	112,018	633,895
Total expenditure		538,148	8,386	112,018	658,552
Net income/(expenditure) and movement in funds		195,348	(2,379)	21,323	214,292
Reconciliation of funds:					
Fund balances at 1 January 2023		1,210,823	19,035	69,389	1,299,247
Fund balances at 31 December 2023		1,406,171	16,656	90,712	1,513,539

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		122,376		126,946
Current assets					
Stocks	**17**	15,417		10,718	
Debtors	**18**	81,663		32,340	
Investments	**19**	368,365		154,505	
Cash at bank and in hand		1,415,362		1,276,127	
		1,880,807		1,473,690	
Creditors: amounts falling due within one year	**20**	(303,008)		(87,097)	
Net current assets			1,577,799		1,386,593
Total assets less current liabilities			1,700,175		1,513,539
The funds of the Charity					
Restricted income funds	**21**		82,243		90,712
Unrestricted funds - general	**22**		1,582,454		1,406,171
Unrestricted funds - Designated			35,478		16,656
			1,700,175		1,513,539

The notes on pages 26 to 43 form part of these financial statements.

The financial statements were approved by the trustees on 27 September 2025

A Teasel
Region Commissioner

A Jones
Trustee Treasurer

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**26**		295,576		174,839
Investing activities					
Purchase of tangible fixed assets		(2,453)		(3,116)	
Purchase of investments		(200,224)		(150,000)	
Proceeds from disposal of investments		47		-	
Investment income received		46,289		30,794	
Net cash used in investing activities			(156,341)		(122,322)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			139,235		52,517
Cash and cash equivalents at beginning of year			1,276,127		1,223,610
Cash and cash equivalents at end of year			1,415,362		1,276,127

The notes on pages 26 to 43 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Guide Association London and South East England Region is a charity registered in England. The address of the registered office is 3 Jaggard Way, Wandsworth Common, London, SW12 8SG. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 1 to 15.

1.1 Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding London South East England Region constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England Region's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared, including a severe but plausible scenario, the trustees as a result believe that Girlguiding London and South East England Region is a going concern as the level of unrestricted reserves are sufficient to cover costs incurred for at least the next 12 months should such a situation arise.

1.3 Charitable funds

The regions unrestricted funds consist of funds which may be used for an of it's purposes at the discretion of the board of trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for an purpose.

Designated funds - Designated funds, are those set aside by the board of trustees for specific purposes, Details of the purpose of each fund are set out in Note 15.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 16.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.4 Income

There are two main income streams for the charity; annual subscriptions received from the membership within the London and South East England region, trading income from the sale of badges and region branded items via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with the members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

1.5 Expenditure

The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activity reflects the cost of organising trips, marketing and publicity is mainly concerned with raising awareness throughout the region, growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost, Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment	10% - 20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 16. These funds are then used to write off the asset over its estimated useful life.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1 Accounting policies **(Continued)**

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying value of assets and liabilities are outlined below.

Depreciation
Determining the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	13,598	10,000	-	23,598	8,778	6,007	-	14,785
Grants	-	119,985	162,831	282,816	-	-	133,341	133,341
Membership fees	560,296	-	-	560,296	539,370	-	-	539,370
	573,894	129,985	162,831	866,710	548,148	6,007	133,341	687,496

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
International activities	170,954	87,894
Programme & training activities	6,795	8,412
	177,749	96,306

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	57,415	53,743

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	1,267	-
Other income	-	4,505
Interest receivable	45,022	30,794
	46,289	35,299

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Merchandise	27,045	24,657
Investment management	2,434	-
Total costs	29,479	24,657

8 Expenditure on charitable activities

	International activities 2024 £	Programme & training activities 2024 £	Marketing & publicity 2024 £	Growth & Retention 2024 £	Total 2024 £
Direct costs					
Charitable activities	192,236	12,951	8,655	44	213,886
Grant funding of activities (see note 9)	-	122,441	-	160,022	282,463
Share of support and governance costs (see note 10)					
Support	238,727	84,108	84,279	441	407,555
Governance	37,593	2,532	1,693	9	41,827
	468,556	222,032	94,627	160,516	945,731
Analysis by fund					
Unrestricted funds - general	468,556	99,591	94,627	494	663,268
Unrestricted funds - Designated	-	111,163	-	-	111,163
Restricted funds	-	11,278	-	160,022	171,300
	468,556	222,032	94,627	160,516	945,731

8 Expenditure on charitable activities **(Continued)**

Previous year:	International activities	Programme & training activities	Marketing & publicity	Growth & Retention	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Charitable activities	90,328	31,718	3,922	2,774	128,742
Grant funding of activities (see note 9)	117,142	-	-	-	117,142
Share of support and governance costs (see note 10)					
Support	170,598	139,262	73,662	4,489	388,011
	378,068	170,980	77,584	7,263	633,895
Analysis by fund					
Unrestricted funds - general	257,664	170,980	77,584	7,263	513,491
Unrestricted funds - Designated	8,386	-	-	-	8,386
Restricted funds	112,018	-	-	-	112,018
	378,068	170,980	77,584	7,263	633,895

9 Grants payable

	Programme & training activities	Growth & Retention	Total	International activities
	2024	2024	2024	2023
	£	£	£	£
Grants to individuals	122,441	160,022	282,463	117,142

-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	300,992	276,179
Depreciation	7,023	11,711
Computer support	26,548	23,333
Photocopier	1,246	1,183
Postage & stationery	747	432
Insurance	3,443	3,361
Property costs	6,851	5,841
Untilities	28,255	5,018
Telephone	7,337	3,778
Repairs & maintenance	4,564	5,328
Steering group meetings	-	12,543
Training	630	877
Welfare & travel	4,650	6,061
Payroll	4,223	1,076
Sundry	8,788	15,422
Bank charges	2,258	2,025
Governance costs	41,827	13,843
	449,382	388,011
Analysed between:		
International activities	276,320	170,598
Programme & training activities	86,640	139,262
Marketing & publicity	85,972	73,662
Growth & Retention	450	4,489
	449,382	388,011

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,200	9,816
Depreciation of owned tangible fixed assets	7,023	11,711

12 Trustees

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind. Expenses of £2,342 (2023: £3,317) were reimbursed to 9 (2023: 12) Trustees to cover out of pocket travel and meeting costs for their role as Trustees.

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	12	11

Employment costs	2024 £	2023 £
Wages and salaries	262,773	242,821
Social security costs	16,949	14,262
Other pension costs	21,270	19,096
	300,992	276,179

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The key management personnel of the charity are considered to be the Region Manager and the Finance Manager. The total employee benefits of the key management personnel were £73,608.

14 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	13,636	-
Sale of investments	47	-
	13,683	-

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings	Furniture, fittings & office equipment	Total
	£	£	£
Cost			
At 1 January 2024	296,972	121,997	418,969
Additions	-	2,453	2,453
At 31 December 2024	296,972	124,450	421,422
Depreciation			
At 1 January 2024	190,061	101,962	292,023
Depreciation charged in the year	-	7,023	7,023
At 31 December 2024	190,061	108,985	299,046
Carrying amount			
At 31 December 2024	106,911	15,465	122,376
At 31 December 2023	106,911	20,035	126,946

In the opinion of the trustees the residual value at the year was considered not to be less than £107,000 and so no further depreciation has been recognised.

17 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	15,417	10,718

18 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	31,797	20,378
Other debtors	441	570
Prepayments and accrued income	49,425	11,392
	81,663	32,340

19 Current asset investments

	2024	2023
	£	£
Unlisted investments	368,365	154,505

(Continued)

19 Current asset investments

During the year under review, the trustees placed capital of £200,000 (2023: £150,000) with Evelyn Partners Investment Services Limited under their Personalised Investment Management Service.

20 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	6,357	6,698
Trade creditors	14,048	9,682
Other creditors	8,061	4,330
Accruals and deferred income	274,542	66,387
	303,008	87,097

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	-	-	-	-
King George VI Fund	12,969	1,109	(400)	13,678
Buchanan Legacy	1,341	253	(1,341)	253
DCMS Waiting list Project	-	120,157	(120,157)	-
Children in Need Fund	4,446	1,312	(3,871)	1,887
Unit support Fund	-	40,000	-	40,000
First Response Training Fund	431	-	(108)	323
Edwards Legacy	1,646	-	(500)	1,146
Chief's Memorial Fund	4,080	-	(550)	3,530
Growth and Retention Fund	1,005	-	(1,005)	-
SNUG Grant	1,073	-	(1,073)	-
Join Us Coordinator Fund	2,263	-	(2,263)	-
Travel Fund	11,997	-	(3,630)	8,367
Targeted Financial Support	3,722	-	(3,722)	-
Cost of Living Fund	39,200	-	(31,801)	7,399
Generation Green Fund	879	-	(879)	-
Diamond Duke of Edinburgh Grant	155	-	-	155
Agathas Fund	5,505	-	-	5,505
	90,712	162,831	(171,300)	82,243

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Restricted funds **(Continued)**

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
King George VI Fund	11,873	1,344	(248)	12,969
Buchanan Legacy	1,699	304	(662)	1,341
DCMS Waiting list Project	-	46,897	(46,897)	-
Children in Need Fund	-	4,446	-	4,446
First Response Training Fund	6,777	-	(6,346)	431
Edwards Legacy	2,297	-	(651)	1,646
Chief's Memorial Fund	19,080	-	(15,000)	4,080
Growth and Retention Fund	1,205	-	(200)	1,005
SNUG Grant	2,073	-	(1,000)	1,073
Join Us Coordinator Fund	5,222	-	(2,959)	2,263
Travel Fund	11,997	-	-	11,997
Targeted Financial Support	-	40,000	(36,278)	3,722
Cost of Living Fund	-	40,000	(800)	39,200
Generation Green Fund	529	350	-	879
Diamond Duke of Edinburgh Grant	1,132	-	(977)	155
Agathas Fund	5,505	-	-	5,505
	69,389	133,341	(112,018)	90,712

21 Restricted funds **(Continued)**

King George VI Fund
To be used for leadership training. Also, for bursaries for attendance at Girlguiding or County Training centres.

Buchanan legacy
To be used at the Region Chief Commissioner's discretion.

DCMS waiting list project
Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by extending the reach, number and range of regular activities for young people that drive these outcomes.

Children in Need fund
Children in Need funding for 2022 was awarded to support members in 2023 and beyond.

Unit support fund
Funds to support girls in financial need to access guiding.

First response training fund
To be used to support first aid training delivery.

Edwards legacy
To send Guides and Young Adult Leaders to our Chalet in Switzerland.

Chief's memorial fund
The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/ units or a particular type of trip, or to keep it open.

Growth and retention fund
Grant received from Girlguiding HQ for the growth and retention programme.

SNUG Grant (Starting a New Unit Grant)
Units can claim up to £500 to assist in the opening of new units.

Join Us coordinator fund
The Join Us fund is a grant from Girlguiding to cover the cost of staff to review the Join us waiting list and support counties in taking action to reduce the time girls have to wait to join Girlguiding.

Travel fund
The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events an/or residentials.

Targeted financial support
To support members and units in need of financial support for membership subscriptions.

Cost of living fund
A fund to support our members with any cost of living issue associated with being a member of Girlguiding London and South East England region, this could cover membership fees, subscription costs, event/activity costs meeting room rent or anything else to support members to join or remain part of the charity.

Diamond D of E grant
Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.

21 Restricted funds **(Continued)**

Agathas fund
Funds donated to see a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event was postponed and will be utilised in 2025.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
International Travel Fund	9,133	2,731	-	-	11,864
Travel Fund	2,289	27	-	-	2,316
Adventure fund	-	117,227	(110,442)	-	6,785
Associates fund	2,658	-	(321)	-	2,337
Region commissioners discretionary fund	2,382	-	(400)	-	1,982
Hardship fund	194	-	-	-	194
Winifred Elkins	-	10,000	-	-	10,000
General funds	1,406,171	855,347	(692,747)	13,683	1,582,454
	1,422,827	985,332	(803,910)	13,683	1,617,932

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
International Travel Fund	8,656	3,739	(3,262)	-	9,133
Travel Fund	2,916	2,073	(2,700)	-	2,289
Associates fund	3,048	-	(390)	-	2,658
Region commissioners discretionary fund	3,896	195	(1,709)	-	2,382
Hardship fund	519	-	(325)	-	194
General funds	1,210,823	733,496	(538,148)	-	1,406,171
	1,229,858	739,503	(546,534)	-	1,422,827

22 Unrestricted funds **(Continued)**

International travel fund
Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.

Travel fund
The Region Travel Fund is available to support individuals/units/areas in LASER with their transport cost for events and/or residentials.

Adventure fund
The adventure fund is to be used to get more girls involved in adventure related activities in their country/ region.

Associates fund
Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LASER at the discretion of its trustees.

Region commissioners discretionary fund
Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.

Hardship fund
Donation from 2.6 challenge. Funds to support members suffering financial hardship.

Winifred Elkins legacy
Legacy donated to Girlguiding LaSER has been designated to support Brownies in the region

23 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	122,376	-	-	122,376
Current assets	1,460,078	35,478	82,243	1,577,799
	1,582,454	35,478	82,243	1,700,175

23 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	126,946	-	-	126,946
Current assets/(liabilities)	1,279,225	16,656	90,712	1,386,593
	1,406,171	16,656	90,712	1,513,539

24 Operating lease commitments

Lessee
At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,245	1,434
Between two and five years	2,551	4,040
In over five years	-	510
	3,796	5,984

25 Related party transactions

The Guide Association at Commonwealth Headquarters
The Guide Association is an umbrella organisation to the region.
The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, divisions, districts and units
Within the London and South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, districts and units.
Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild
The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.
The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.
The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association in the year totalled £158,589 (2023: £81,843).

Related party transactions with trustees for the year amounted to £8.50. The transaction related to a notebook that was purchased from the online Guiding shop by Anna Jones (trustee). This transaction was on an arms length basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

26 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	186,636	214,292
Adjustments for:		
Investment income recognised in statement of financial activities	(46,289)	(30,794)
Gain on disposal of investments	(47)	-
Fair value gains and losses on investments	(13,636)	(4,505)
Depreciation of tangible fixed assets	7,023	11,711
Movements in working capital:		
(Increase)/decrease in stocks	(4,699)	2,029
(Increase) in debtors	(49,323)	(5,156)
Increase/(decrease) in creditors	215,911	(12,738)
Cash generated from operations	295,576	174,839

27 Analysis of changes in net funds

The Charity had no material debt during the year.

Girlguiding

London and
South East England

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales - Charity number 308268

Accounts

Annual Report

2023

Girlguiding
London and
South East England

Message from the chair of trustees, the chief commissioner

2023 saw us continue to focus on strengthening our structures and processes in order to support the delivery of guiding across the region. The region weekend held at the beginning of the year was a key opportunity for region volunteer appointment holders including the chief commissioner team, trustees, council members and county commissioners to come together with region staff. Time was spent looking at factors within our society and how these might impact us as an organisation. Region teams then took this into consideration when developing their plans for the forthcoming year and beyond.

A key outcome of this weekend was the creation of our assistant chief commissioner role for Impact and Inclusion and it was a pleasure to be able to successfully recruit to this role in the summer.

The year also saw the launch of an updated brand for Girlguiding as a whole organisation. Region publications have been updated to reflect the new brand and PR materials purchased to enable us to showcase who we are and encourage recruitment of new members.

My personal highlight of the year was Horizons, our commissioner conference. This was the first time that we had held a conference for district and division commissioners, and it was a pleasure to meet over 100 commissioners at the event. The day offered a range of workshops tailored to the experience levels of the commissioners plus an opportunity to meet and discuss key topics with region and national staff and volunteers.

Throughout the year we have continued to offer several opportunities to provide exceptional experiences for girls from all sections. Challenge packs with corresponding badges to celebrate the King's Coronation and our region wide game in Belgium based on Trivial Pursuit were a huge success and enabled everyone to take part in these events. Our partnership with the RSPB continued with Wildlife Discovery Days taking place across the region. We launched a new partnership with the Institution of Civil Engineers and supported 3 interrailing trips across Europe.

None of these things would have occurred if it were not for the amazing contribution that our volunteers give. I am incredibly grateful for all that they do and the support that is given to us by the staff team of Girlguiding London and South East England.

Amanda Teasel
Chair of board of trustees, the chief commissioner

Report from the trustees

Statement of purpose

- Girlguiding London and South East England region ("the region") covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our region will be a diverse, supportive and connected community that offers exceptional experiences to girls and young women. Our membership will be empowered and inclusive and we will be the leading organisation for girls, young women and volunteers in the region.
- A total of 44,210 girls and young women in 2,937 units (active and reopened) were members of the region in December 2023.
- Girlguiding offers girls and young women high quality, girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England is governed by Royal Charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the Royal Charter.

Public benefit

The board of trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Governance

Board of trustees

The region is one of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected
Up to 2 other trustees	Board of trustees	Elected

Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 - 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Hannah Roberts	Ex officio: steering group	31 July 2021 – 30 July 2023
Board member	Alan Lees	Trustee treasurer & external	1 January 2019 – 31 December 2023
Board member	Anna Jones	Trustee treasurer	16 March 2024 - 15 March 2027
Board member	Matthew Thomas	External	1 January 2019 – 31 December 2023
Board member	Sarah Ings	Membership representative	17 January 2022 – 16 January 2025
Board member	Sarah Ings	Ex officio: steering group	1 August 2023 – 31 July 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2025
Board member	Rebecca Whibley	Membership representative	1 April 2020 – 31 March 2025
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2025
Board member	Wendy Colson	Ex officio: steering group	18 March 2023 – 17 March 2025
Board member	Rowena Bradnam	Membership representative	23 September 2023 - 22 September 2026
Board member	Georgie Challinor	Membership representative	25 November 2023 -24 November 2026

Board member	Vicky Cross	Membership representative	25 November 2023- 24 November 2026
Board member	Melissa Allen	External trustee	8 June 2024 - 7 June 2027
Board member	Navroza Ladha	External trustee	8 June 2024 - 7 June 2027

Board appointments

- The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.
- The deputy chief commissioner was appointed by the chief commissioner.
- The trustee treasurer is a board appointment.
- The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county they represent. They were selected as trustees by their fellow steering group members.
- Ex officio members cannot exceed their 5-year term of appointment on the board.
- Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.
- Elected members of the board were selected based on their skills and experience.
- The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis that addresses the needs of the group and individuals.

Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips. It is chaired by deputy chief commissioner.
- Steering group - the group informs decision-making with the views of the membership at the core of its agenda. It is chaired by the chief commissioner.
- Finance group – this group reviews and informs on the region finances. It is chaired by deputy chief commissioner.
- Senior leadership team (SLT) – this group consists of the chief commissioner team and staff managers. It meets monthly and deals with the operational decision making for the region. It is chaired by deputy chief commissioner.
- Awards group. This group reviews region awards, and its members are senior region volunteers. It is chaired by an assistant chief commissioner.

Registered office

Girlguiding London and South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

www.girlguidinglaser.org.uk

Professional advisers and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Lloyds Bank Plc
Business Banking, BX1 1LT

CCLA COIF Charity Funds
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Investment Managers

Evelyn Partners Investment Services Limited
45 Gresham Street, London EC2V 7BG

Auditors

Brewers Chartered Accountants
Bourne House, Queen Street, Gomshall, GU5 9LY

Legal consultants

For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

Activities & Adventure

International

Explore Europe 2023
In July and August, 3 teams embarked on a 2-week European interrailing adventure. Using the network of trains across Europe, 3 teams and their leaders explored what the continent had to offer. There were 12 adult leaders and 33 young members across 3 teams. Between them, they visited 13 countries with 1 group visiting the WAGGGS World Centre, Our Chalet, in the Swiss Alps.

Breakaway to Belgium 2023
In October half term 2023, over 445 Guides, Rangers, young leaders and volunteers from the region met in Brussels to take part in a 1-day wide game across the city based on Trivial Pursuit. The event was created to encourage groups to explore the city of Brussels, try fun challenges and meet other Girlguiding groups and it was a great success. Members said: “It was great to organise an international trip ourselves, but with the support from the region” and “It was an amazing opportunity for Guides and Rangers to have a taster of a Girlguiding international event. The girls were able to have fun, work as part of a team, make their own decisions and take part in a range of activities to suit all interests”. In conjunction with the Belgium event, we invited units across the region to take part in their own local Trivial Pursuit challenge over the same weekend. The challenge sold 4,000 badges!

Travelling abroad training
This ever-popular training took place in London on 24 June where 20 participants learnt all about planning and leading an international trip for their girls. Topics included planning processes and timelines, budgets, leadership team roles and responsibilities, risk assessments, involving the young people in decision-making, and considering sustainability within their trips.

UK events and activities

Google Takeover Day
This interactive activity day took place on 12 April 2023. Through the national partnership with Google, we supported 100 Brownies to attend Google’s office in London for a day full of fun activities, including creating Lego robots, coding, and inspiring talks relating to technology.

Festival of Remembrance, Cenotaph, Lord Mayor's Show
In November 2023, Surrey West county represented Girlguiding with a float for the Lord Mayor's Show, while Sussex Central county volunteered at the feeding station. Croydon county was part of the Cenotaph parade, and Greater London West county volunteered at the Festival of Remembrance. Once again, the attendees enjoyed their day with a Guide from Surrey West county saying: "I was nervous beforehand, but absolutely loved being in the procession. It was a truly memorable, once-in-a-lifetime experience that I’ll remember forever."

Wildlife Discovery Days with RSPB
In September and October 2023, over 400 Rainbows, Brownies and Guides attended fantastic nature discovery days in 7 different locations – a mix of RSPB reserves and London parks - across our region. Rainbows, Brownies and Guides enjoyed a range of nature-based activities, including pond dipping, creative wild art, and minibeast hunting. 88% of girls indicated that they enjoyed the day and 78% of leaders agreed or strongly agreed that their group learnt more about and understood nature better.

Learning & Development

Training

Horizons commissioner training conference
Attended by 100 commissioners from across the region. 15 members of staff from HQ, region team plus 13 trainers, 6 region lead volunteers, 3 of the chief's team.

A safe space / 1st response trainings
12 level 4 a safe space sessions offering spaces for 288 volunteers and 36 level 3 a safe space sessions offering spaces for 864 volunteers across the country. Counties ran 1st response trainings this year, with counties sharing availability and working together.

Trainers' conference
Attended by 36 trainers and delivered by a further 6 trainers.

Trainer figures
69 trainers, 16 tutors, 12 prospective trainers.

We were pleased to recruit a new lead volunteer for learning and development and a new team of specialist volunteers.

Duke of Edinburgh's Award (DofE)

- Bronze: 72 enrolments, 22 completions
- Silver: 34 enrolments, 16 completions
- Gold: 16 enrolments, 9 completions
- There were expeditions in summer 2023 to Blackland Farm, East Grinstead for 2 Bronze qualifier groups and 1 Silver practice group.
- Drop ins for DofE: 6

Peer education

- Residential peer education training weekend, February 2023, Middlesex North West - 29 participants and 6 volunteers/trainers.
- Topic training day, July 2023, region office - 6 peer educators.
- Peer Education residential training weekend September 2023, Faurefold, Surrey - 25 new peer educators, 8 attendees for topic training.
- 12/19 counties have county peer educator coordinators

Queen's Guide award

- Drop-in support sessions: 1
- Support to county coordinators with the launch of the new syllabus in March.

Walking

- Drop-in support sessions: 1
- Walking weekend in September 2023 (jointly with SWE), Dartmoor – 17 members attended.

Marketing & Communications (M&C)

Branding and design

We updated our website and communication channels with the new Girlguiding brand. This work continued across badge design and we developed a range of new display collateral (banners, flags, etc) to support our events and activities. Region members can borrow these materials, increasing our visibility throughout the region.

Guidelines for our procurement practices are now in place to ensure that, as far as possible, our suppliers comply with good practice in terms of the materials they use and ethical labour practices.

Digital

The continuing drive to enhance our social media posts in both design and content has shown good results. Improved analytics show steadily increasing engagement with our members and we can now evaluate this activity to guide our work in this area.
Digital campaigns included:

- #ItsAGirlguiding thing, which drove engagement on social media over the summer by asking followers to comment and share their experiences of Girlguiding in a light-hearted way.
- The Thank You campaign, a digital thank you message and card sent to all volunteers, asking for their own words about why they volunteer for Girlguiding. We received a large number of high-quality responses that we can use for future volunteer recruitment campaigns.

The website is one of our core communication tools and a review of the website showed that the site meets key criteria around accessibility and user journey. However, plans to improve its flexibility in how we present information are in hand.

Good news

We continue to focus on 'good news' stories and feature awareness and national days and weeks that align with Girlguiding mission and activities including:

- A campaign for Volunteers' Week that focused on recognising and thanking our volunteers with a focus on the personal rewards of volunteering across social media, website and online media with content from our members to support key messages.
- Poetry Together – a campaign to encourage the coming together of young people and the elderly in poetry writing and performing, with attendance at an event hosted by Giles Brandreth and the project patron, Her Majesty the Queen.

We were also able to increase our media relations activity, with media coverage in local newspapers on RSPB events.

Relevance and collaboration

We also work to highlight the topics that matter most to girls and their futures. We began the development of our first vodcast on the topic of climate change and environment, working with one of our ambassadors, which will launch summer 2024, and we continue to explore this form of engagement for the future.

We established new collaborations with Allergy UK (the leading allergy charity) and ICE (Institution of Civil Engineers), with activity packs and badges. In 2024 we will be working with Air Ambulance Kent, Surrey and Sussex on their 'Restart a Heart' campaign. We continue to research further collaborations that provide information and career inspiration to our young members.

Growth and retention

- The DCMS (Department for Culture, Media & Sport) Uniformed Youth Fund project started in April 2023 and runs until March 2025. This project has enabled us to support new and existing Guide and Ranger units with the aim to reduce waiting lists and increase capacity.
- Peer Education has also benefited from funding in 2023, helping to support training events.
- We refreshed our region marketing materials to reflect the new branding with items loaned out to volunteers free of charge for events to help drive awareness and support recruitment activities. Likewise, county-branded materials were also ordered to support local events and marketing activities.
- A resource for university leavers and unit leaders was produced by a Queen's Guide award candidate, with the growth team planning to expand on these resources in 2024.
- Towards the end of the year, we started our preparation for the launch of 1 & 3 year service awards for volunteers, with the creation of badges, pins & certificates.
- In December we launched a digital thank you campaign for region volunteers to show our appreciation for their service. It also enabled us to hear from volunteers about what volunteering for Girlguiding has brought to their lives, with plans to utilise their responses in future recruitment campaigns.
- At the tail end of the year, we also developed our plan to launch the region's first virtual units, aimed at girls who are unable to attend in-person meetings for whatever reason.

Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets.

The cash assets were managed as follows:

- Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account with NatWest. Working capital was also kept at Lloyds current account which was opened in July 2023.
- Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money, offering a better interest rate. This account had instant access. Requirements were reviewed by the finance department on a quarterly basis. The account was closed in August 2023.
- Some of the capital that was not expected to be used within the year was held in a COIF share account with CCLA offering a healthy return on investments.

Investments

The finance group reviewed 3 investment firms and proposals to invest, recommending Evelyn Partners Investment Services Ltd to the board of trustees. In June, the board of trustees decided to invest funds with Evelyn Partners Investment Services Ltd with a view to invest for the long-term financial gain for the charity.

The board of trustees has considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolio. The Region's Investments are held in one portfolio. However, within this, part of the portfolio has a longer term, multigenerational aim and thus adopts a medium to long term growth strategy with a moderate risk profile. The other element of the portfolio represents a shorter time horizon seeking to deliver both capital growth and income with a lower risk profile.

Review of the financial position

Income & expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £872,844 (2022 £623,277) and total expenditure amounted to £658,552 (2022 £643,201). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the region. The net surplus for the year amounted to £214,292 (2022 net deficit of £19,924).

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members increased in 2023 to £539,370 (2022 £506,670) this was due to an increase in membership numbers
- International activities – there were 3 international trips in 2023 with £87,894 raised for international activities (2022 nil).
- Programme and training activities raised £8,412 (2022 £6,328).
- Trading income in 2023 £53,743 (2022 £27,551).

The main expenditure on charitable activities comprised:

- Staff costs - £276,179 (2022 £319,885). The decrease was due the reduction in staff following the decision to close the campsites.
- International activities (including share of support costs) - £260,926 (2022 £10,403).
- Programme and training activities (including a share of support costs) - £170,980 (2022 £146,714).
- Merchandise in £24,657 (2022 £14,896) relates to the cost of purchasing badges for resale.

Balance sheet

The total net assets for the year increased by £214,292 to £1,513,539 in 2023. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,276,127 (2022 £1,267,274).

Funds

The specific uses of the designated funds and restricted funds are given in Note 15 and Note 16.

Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership. As part of our ongoing IT systems improvements and to mitigate against cyber security we have appointed a new IT provider from November 2023 following a rigorous procurement process.

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.
The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be	**2022 £**	**2023 £**
Total running costs (adminstation, establishment, finance & payroll) for the following financial year	428,404	463,513
Reserves calculation breakdown	**2022 £**	**2023 £**
6 months of running costs	214,202	231,757
25% of running costs fo unforeseen eventualities	107,101	115,878
Total reserves to be held	321,303	347,635
The reserves held by Girlguiding LaSER were	**2022 £**	**2023 £**
Total general reserves at year end	1,210,823	1,401,666
Less fixed assets in general reserves	(135,541)	(126,946)
Less investments in general reserves	0	(150,000)
Total	1,075,282	1,124,720

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will provide contingency for future events and international trips.

Going concern

The trustees have considered going concern up to 1 year from the date of signing these accounts. Budgets, forecasts and cashflow forecasts have been prepared which reflect the actual subscription income receivable in 2024. Following this review, the trustees believe there are sufficient cash resources and reserves for the foreseeable future.

Future plans

- A 5-year strategy (2022-2027) in line with Girlguiding strategy.
- A business plan linked to the region strategy and budget.
- International trips, both to Europe and further afield.
- Girl and volunteer events in 2024 and 2025.

Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
    - Select suitable accounting policies and apply them consistently.
    - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved for and on behalf of the trustees on 21 September 2024 and signed on its behalf by

Amanda Teasel
Chair of the board of trustees

Independent Auditor's Report

Auditor's responsibilities for the audit of the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activity, the balance sheet, statement of cashflows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations is as follows:

- We identified those laws and regulations considered to have a material effect on the financial statements and operations of the charity, including the financial reporting framework, data protection legislation, health and safety and safeguarding regulations.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

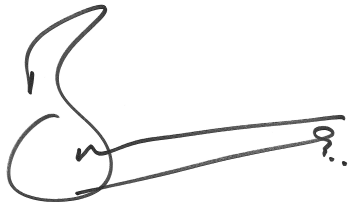
No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brewers Chartered Accountants
Statutory Auditor



Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Brewers Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities - Year ended 31 December 2023

Note		2023								2022
		Continued Activities				Discontinued Activities	Total by Fund				Total
		Unrestricted Funds					Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	Total General Funds	Total Designated Funds	Total Restricted Funds	Total Funds	Total Funds All Activities
		£	£	£	£	£	£	£	£	£	£
	Income from										
2	Donations and legacies	548,148	6,007	133,341	687,496	-	548,148	6,007	133,341	687,496	573,851
3	Income from charitable activities	96,306	-	-	96,306	-	96,306	-	-	96,306	17,353
4	Income from other trading activities	53,743	-	-	53,743	-	53,743	-	-	53,743	27,551
	Investment	35,299	-	-	35,299	-	35,299	-	-	35,299	4,522
	Total Income	**733,496**	**6,007**	**133,341**	**872,844**	**-**	**733,496**	**6,007**	**133,341**	**872,844**	**623,277**
	Expenditure on										
5	Costs of raising funds	24,657	-	-	24,657	-	24,657	-	-	24,657	14,896
6	Expenditure on charitable activities	513,491	8,386	112,018	633,895	-	513,491	8,386	112,018	633,895	628,305
	Total Expenditure	**538,148**	**8,386**	**112,018**	**658,552**	**-**	**538,148**	**8,386**	**112,018**	**658,552**	**643,201**
	Net income/(expenditure) before transfers	195,348	(2,379)	21,323	214,292	-	195,348	(2,379)	21,323	214,292	(19,924)
15/16	Transfers between funds	-	-	-	-	-	-	-	-	-	-
	Net movement in funds	**195,348**	**(2,379)**	**21,323**	**214,292**	**-**	**195,348**	**(2,379)**	**21,323**	**214,292**	**(19,924)**
	Balances brought forward at 1 January	1,210,823	19,035	69,389	1,299,247	-	1,210,823	19,035	69,389	1,299,247	1,319,171
	Balances carried forward at 31 December	1,406,171	16,656	90,712	1,513,539	-	1,406,171	16,656	90,712	1,513,539	1,299,247

Balance sheet - Year ended 31 December 2023

Note		2023		2022	
		£	£	£	£
	Fixed assets				
9	Tangible fixed assets		126,946		135,541
	Current assets				
10	Stock	10,718		12,747	
11	Investments	154,505		-	
12	Debtors	32,340		27,184	
	Bank and cash balances	1,276,127		1,267,274	
		1,473,690		**1,307,205**	
13	Creditors - amounts falling due within one year	(87,097)		(143,499)	
	Net current assets		**1,386,593**		**1,163,706**
14	**Net assets**		1,513,539		1,299,247
	Funds				
	Unrestricted funds				
	General funds		1,406,171		1,210,823
15	Designated funds		16,656		19,035
16	**Restricted funds**		90,712		69,389
			1,513,539		**1,299,247**

The accounts were approved and authorised for issue by the trustee board and signed on its behalf by:

Amanda Teasel (Chair of the board of trustees)

21 September 2024

Anna Jones (Trustee treasurer)

Charity number: 308268

Statement of cash flows - Year ended 31 December 2023

Note		2023			2022		
		Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
		£	£	£	£	£	£
	Cash flows from operating activities						
19	Net cash provided by operating activities	20,334	(43,664)	(23,330)	109,363	(132,207)	(22,844)
	Cash flows from investing activities						
	Dividends, interest and rents from investments	35,299	-	35,299	4,522	-	4,522
	Purchase of tangible fixed assets	(3,116)	-	(3,116)	(7,853)	-	(7,853)
	Disposal of tangible fixed assets	-	-	-	-	20,129	20,129
	Net cash provided by investment activities	**52,517**	**(43,664)**	**8,853**	**106,032**	**(112,078)**	**(6,046)**
	Change in cash and cash equivalents in the reporting period	52,517	(43,664)	8,853	106,032	(112,078)	(6,046)
	Cash and cash equivalents at the beginning of the reporting period	1,223,610	43,664	1,267,274	1,117,578	155,742	1,273,320
	Cash and cash equivalents at the end of the reporting period	**1,276,127**	**-**	**1,276,127**	**1,223,610**	**43,664**	**1,267,274**

Notes to the financial statements

1 Accounting policies

a. Basis of accounting and scope of the accounts

The accounts comprise the activities of the region.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s)to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding London and South East England constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April2005 which has since been withdrawn.

b. Fund accounting

The region's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the board of trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for any purpose.

Designated funds - Designated funds, are those funds set aside by the board of trustees for specific purposes. Details of the purpose of each fund are set out in Note 15.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 16.

c. Income

There are two main income streams for the charity; annual subscriptions received from the membership within the London and South East region, trading income from the sale of badges via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

d. Expenditure
The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activities reflects the cost of organising trips, marketing and publicity is mainly concerned with raising awareness throughout the region, growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with the capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost. Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

e. Fixed assets
Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The rates used are:

- Freehold and leasehold property over the shorter of the remaining term of the lease or 50 years
- Furniture, fittings & office equipment 10% - 20% straight line
- Motor vehicles 25% reducing balance

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 16. These funds are then used to write off the asset over its estimated useful life.

f. Stock
Stock is valued at the lower of cost and net realisable value.

g. Debtors
Debtors are stated at their recoverable amount - that is, the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services.

h. Cash at bank
Cash and cash equivalents comprise deposits which have 3 months or less maturity.

i. Creditors
Creditors are recognised when the charity has a present legal or constructive obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated with sufficient reliability. Creditors are stated at their settlement amount - that is, the amount that it is anticipated will be paid to settle the charity's liabilities.

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

k. Pensions
The Region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by The Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

l. Operating leases
Rentals paid under operating leases are charged on a straight line basis over the term of the lease.

m. Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that the actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

- Carrying value of functional property
- Net realisable value of stock
- Recoverability of prepaid trips

n. Going Concern
The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared. The trustees as a result believe that Girlguiding London and South East England is a going concern as the level of unrestricted reserves are sufficient to cover losses which are incurred for the foreseeable future.

o. Investments
Current asset investments are included at transaction value and are subsequently measured at market value using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

2. Donations and legacies

	2023								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Subscriptions	539,370	-	-	539,370	-	539,370	-	-	539,370
Donations	8,778	6,007	-	14,785	-	8,778	6,007	-	14,785
Grants	-	-	133,341	133,341	-	-	-	133,341	133,341
	548,148	**6,007**	**133,341**	**687,496**	**-**	**548,148**	**6,007**	**133,341**	**687,496**

	2022								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Subscriptions	506,670	-	-	506,670	-	506,670	-	-	506,670
Donations	7,247	22,606	-	29,853	-	7,247	22,606	-	29,853
Grants	-	-	37,328	37,328	-	-	-	37,328	37,328
	513,917	**22,606**	**37,328**	**573,851**	**-**	**513,917**	**22,606**	**37,328**	**573,851**

3. Income from charitable activities

	2023											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	87,894	-	-	87,894	-	-	-	-	87,894	-	-	87,894
Programme & training activities	8,412	-	-	8,412	-	-	-	-	8,412	-	-	8,412
	96,306	**-**	**-**	**96,306**	**-**	**-**	**-**	**-**	**96,306**	**-**	**-**	**96,306**

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Programme & training activities	6,328	-	-	6,328	-	-	-	-	6,328	-	-	6,328
Provision of campsites	-	-	-	-	-	11,025	-	11,025	-	11,025	-	11,025
	6,328	**-**	**-**	**6,328**	**-**	**11,025**	**-**	**11,025**	**6,328**	**11,025**	**-**	**17,353**

4. Income from trading activities

	2023								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Trading income	53,743	-	-	53,743	-	53,743	-	-	53,743
	53,743	**-**	**-**	**53,743**	**-**	**53,743**	**-**	**-**	**53,743**

	2022								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Trading income	27,551	-	-	27,551	-	27,551	-	-	27,551
	27,551	**-**	**-**	**27,551**	**-**	**27,551**	**-**	**-**	**27,551**

5. Costs of raising funds

	2023								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Merchandise	24,657	-	-	24,657	-	24,657	-	-	24,657
	24,657	**-**	**-**	**24,657**	**-**	**24,657**	**-**	**-**	**24,657**

	2022								
	Continued Activities				Discontinued Activities	Total			
	Unrestricted Funds					Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£
Merchandise	14,896	-	-	14,896	-	14,896	-	-	14,896
	14,896	**-**	**-**	**14,896**	**-**	**14,896**	**-**	**-**	**14,896**

6. Expenditure on charitable activities

	2023											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	257,664	3,262	-	260,926	-	-	-	-	257,664	3,262	-	260,926
Grants payable	-	5,124	112,018	117,142	-	-	-	-	-	5,124	112,018	117,142
Programme & training activities	170,980	-	-	170,980	-	-	-	-	170,980	-	-	170,980
Marketing & publicity	77,584	-	-	77,584	-	-	-	-	77,584	-	-	77,584
Growth & retention	7,263	-	-	7,263	-	-	-	-	7,263	-	-	7,263
	513,491	**8,386**	**112,018**	**633,895**	**-**	**-**	**-**	**-**	**513,491**	**8,386**	**112,018**	**633,895**

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	5,091	5,312	-	10,403	-	-	-	-	5,091	5,312	-	10,403
Grants payable	-	24,148	19,850	43,998	-	-	-	-	-	24,148	19,850	43,998
Programme & training activities	146,714	-	-	146,714	-	-	-	-	146,714	-	-	146,714
Marketing & publicity	77,861	-	-	77,861	-	-	-	-	77,861	-	-	77,861
Growth & retention	15,293	-	-	15,293	-	-	-	-	15,293	-	-	15,293
Provision of Campsites	-	-	-	-	-	317,376	16,660	334,036	-	317,376	16,660	334,036
	244,959	**29,460**	**19,850**	**294,269**	**-**	**317,376**	**16,660**	**334,036**	**244,959**	**346,836**	**36,510**	**628,305**

Grants are made to individual Girlguiding members and Girlguiding levels in the region.

7. Staff costs

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Gross pay	242,821	-	242,821	238,601	40,207	278,808
Social security costs	14,262	-	14,262	16,349	2,513	18,862
Other pension costs	19,096	-	19,096	19,920	2,295	22,215
	276,179	**-**	**276,179**	**274,870**	**45,015**	**319,885**

Average number of employees was	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Region Headquarters	10.9	-	10.9	10.5	-	10.5
Campsites	-	-	-	-	0.9	0.9
	10.9	**-**	**10.9**	**10.5**	**0.9**	**11.4**

No member of staff earned in excess of £60,000.

8. Support costs

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Computer support	23,333	-	23,333	8,729	-	8,729
Photocopier	1,183	-	1,183	1,038	-	1,038
Postage & stationery	432	-	432	1,289	-	1,289
Insurance	3,361	-	3,361	3,373	-	3,373
Property costs	5,841	-	5,841	5,199	-	5,199
Utilities	5,018	-	5,018	3,052	-	3,052
Telephone	3,778	-	3,778	3,983	-	3,983
Repairs & maintenance	5,328	-	5,328	4,479	-	4,479
Life assurance	-	-	-	1,440	-	1,440
Steering group meetings	12,544	-	12,544	13,183	-	13,183
Subscriptions	-	-	-	1,931	-	1,931
Training	877	-	877	1,112	-	1,112
Welfare & travel	6,061	-	6,061	4,064	-	4,064
Payroll	1,076	-	1,076	2,200	-	2,200
Sundry	15,422	-	15,422	1,838	-	1,838
Depreciation	11,711	-	11,711	10,832	-	10,832
Bank charges	2,025	-	2,025	1,693	-	1,693
Governance costs	13,843	-	13,843	25,482	-	25,482
	111,833	**-**	**111,833**	**94,917**	**-**	**94,917**
Operating lease costs	5,984	-	5,984	2,073	-	2,073

8. Support costs continued

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Governance costs	£	£	£	£	£	£
Audit fees	9,816	-	9,816	7,144	-	7,144
Accountancy fees	487	-	487	458	-	458
Professional fees	3,540	-	3,540	17,880	-	17,880
	13,843	**-**	**13,843**	**25,482**	**-**	**25,482**

Staff costs of £276,179 (2022 £319,885) and support costs of £111,833 (2022 £94,917) have been shared across charitable activities as follows

	2023	
	Staff cost allocation	Support cost allocation
Charitable activity	£	£
Marketing and publicity	70,167	3,496
Growth & retention	2,017	2,472
Programme and training activities	110,994	28,268
International activities	93,001	77,597
	276,179	**111,833**

9. Fixed assets

	2023		
	Freehold Unrestricted	Fixtures, fittings & equipment Unrestricted	Total
	£	£	£
Cost			
At 1 January 2023	296,972	118,881	415,853
Additions	-	3,116	3,116
Disposals	-	-	-
At 31 December 2023	296,972	121,997	418,969
Depreciation			
At 1 January 2023	184,122	96,190	280,312
Charge for the year	5,939	5,772	11,711
Disposals	-	-	-
At 31 December 2023	190,061	101,962	292,023
Book Value			
At 31 December 2023	106,911	20,035	126,946
At 31 December 2022	112,850	22,691	135,541

10. Stock

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Goods and badges for resale valued at cost	**10,718**	**-**	**10,718**	**12,747**	**-**	**12,747**

11. Investments

	2023	2022
	£	£
Investments	154,505	-

During the year under review, the trustees placed capital of £150,000 with Evelyn Partners Investment Services Limited under their Personalised Investment Management Service.

12. Debtors

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Accounts receivable	20,378	-	20,378	13,280	4,000	17,280
Prepayments of general expenses	11,392	-	11,392	7,937	-	7,937
Prepayments of future activity expenses	-	-	-	464	-	464
Other debtors	570	-	570	405	1,098	1,503
	32,340	**-**	**32,340**	**22,086**	**5,098**	**27,184**

13. Creditors

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Creditors - amounts falling due in less than one year						
Social security and other taxes	10,735	-	10,735	6,098	-	6,098
Other creditors	9,975	-	9,975	19,865	22,131	41,996
Accruals for general expenses	9,360	-	9,360	7,369	26,631	34,000
Accruals & deferred income for future activities	57,027	-	57,027	61,405	-	61,405
	87,097	**-**	**87,097**	**94,737**	**48,762**	**143,499**

14. Analysis of net assets

	2023														
	Continued Activities					Discontinued Activities					Total				
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
General funds	126,946	1,168,759	110,466	-	1,406,171	-	-	-	-	-	126,946	1,168,759	110,466	-	1,406,171
Designated funds	-	16,656	-	-	16,656	-	-	-	-	-	-	16,656	-	-	16,656
Restricted funds	-	90,712	-	-	90,712	-	-	-	-	-	-	90,712	-	-	90,712
Total net assets	**126,946**	**1,276,127**	**110,466**	**-**	**1,513,539**	**-**	**-**	**-**	**-**	**-**	**126,946**	**1,276,127**	**110,466**	**-**	**1,513,539**

	2022														
	Continued Activities					Discontinued Activities					Total				
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
General funds	135,541	1,135,186	(59,904)	-	1,210,823	-	-	-	-	-	135,541	1,135,186	(59,904)	-	1,210,823
Designated funds	-	19,035	-	-	19,035	-	43,664	(43,664)	-	-	-	62,699	(43,664)	-	19,035
Restricted funds	-	69,389	-	-	69,389	-	-	-	-	-	-	69,389	-	-	69,389
Total net assets	**135,541**	**1,223,610**	**(59,904)**	**-**	**1,299,247**	**-**	**43,664**	**(43,664)**	**-**	**-**	**135,541**	**1,267,274**	**(103,568)**	**-**	**1,299,247**

15. Movement in funds - Designated funds

General fund

These funds comprise the assets available to the region's board of trustees, for use without any restrictions imposed by donors. Only one general fund is established for this purpose and the movements in that fund are those shown on the Statement of Financial Activities.

Designated funds

		2022														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023	Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023	Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
15a	Region Chief Commissioner's Fund	3,896	195	(1,709)	-	2,382	-	-	-	-	-	3,896	195	(1,709)	-	2,382
15b	International Travel Fund	8,656	3,739	(3,262)	-	9,133	-	-	-	-	-	8,656	3,739	(3,262)	-	9,133
15c	Hardship Fund	519	-	(325)	-	194	-	-	-	-	-	519	-	(325)	-	194
15d	Associates Fund	3,048	-	(390)	-	2,658	-	-	-	-	-	3,048	-	(390)	-	2,658
15e	Travel Fund	2,916	2,073	(2,700)	-	2,289	-	-	-	-	-	2,916	2,073	(2,700)	-	2,289
		19,035	**6,007**	**(8,386)**	**-**	**16,656**	**-**	**-**	**-**	**-**	**-**	**19,035**	**6,007**	**(8,386)**	**-**	**16,656**

15. Movement in funds - Designated funds continued

	2022														
	Continued Activities					Discontinued Activities					Total				
	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Held at Region Headquarters															
Region Chief Commissioner's Fund	4,376	-	(480)	-	3,896	-	-	-	-	-	4,376	-	(480)	-	3,896
International Travel Fund	14,369	-	(5,713)	-	8,656	-	-	-	-	-	14,369	-	(5,713)	-	8,656
Dee Duckett Memorial Fund	401	-	(401)	-	-	-	-	-	-	-	401	-	(401)	-	-
Hardship Fund	519	-	-	-	519	-	-	-	-	-	519	-	-	-	519
Associates Fund	3,048	-	-	-	3,048	-	-	-	-	-	3,048	-	-	-	3,048
Travel Fund	3,176	90	(350)	-	2,916	-	-	-	-	-	3,176	90	(350)	-	2,916
Stand Together For Peace	-	22,516	(22,516)	-	-	-	-	-	-	-	-	22,516	(22,516)	-	-
Held at and on behalf of Campsites															
Campsites' Funds	-	-	-	-	-	-	11,025	(317,376)	306,351	-	-	11,025	(317,376)	306,351	-
	25,889	**22,606**	**(29,460)**	**-**	**19,035**	**-**	**11,025**	**(317,376)**	**306,351**	**-**	**25,889**	**33,631**	**(346,836)**	**306,351**	**19,035**

Key

15a	Region Chief Commissioner's Fund	Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.
15b	International Travel Fund	Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.
15c	Hardship Fund	Donation from the 2.6 challenge. Funds to support members suffering financial hardship.
15d	Associates Fund	Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LaSER at the discretion of its Trustees.
15e	Travel Fund	The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events and/or residentials.

16. Movement in funds - Restricted funds

		2023														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023	Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023	Balance at 1 January 2023	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2023
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
16a	Chief's Memorial Fund	19,080	-	(15,000)	-	4,080	-	-	-	-	-	19,080	-	(15,000)	-	4,080
16b	Edwards Legacy	2,297	-	(651)	-	1,646	-	-	-	-	-	2,297	-	(651)	-	1,646
16c	King George VI Fund	11,873	1,344	(248)	-	12,969	-	-	-	-	-	11,873	1,344	(248)	-	12,969
16d	Join Us	5,222	-	(2,959)	-	2,263	-	-	-	-	-	5,222	-	(2,959)	-	2,263
16e	Buchanan Legacy	1,699	304	(662)	-	1,341	-	-	-	-	-	1,699	304	(662)	-	1,341
16f	Diamond Duke of Edinburgh	1,132	-	(977)	-	155	-	-	-	-	-	1,132	-	(977)	-	155
16g	SNUG (Starting a New Unit Grant)	2,073	-	(1,000)	-	1,073	-	-	-	-	-	2,073	-	(1,000)	-	1,073
16h	Growth & Retention	1,205	-	(200)	-	1,005	-	-	-	-	-	1,205	-	(200)	-	1,005
16i	Agatha's Fund	5,505	-	-	-	5,505	-	-	-	-	-	5,505	-	-	-	5,505
16j	Generation Green Fund	529	350	-	-	879	-	-	-	-	-	529	350	-	-	879
16k	Travel Fund	11,997	-	-	-	11,997	-	-	-	-	-	11,997	-	-	-	11,997
16l	First Response Training Fund	6,777	-	(6,346)	-	431	-	-	-	-	-	6,777	-	(6,346)	-	431
16m	Targeted financial support	-	40,000	(36,278)	-	3,722	-	-	-	-	-	-	40,000	(36,278)	-	3,722
16n	Cost of Living Fund	-	40,000	(800)	-	39,200	-	-	-	-	-	-	40,000	(800)	-	39,200
16o	DCMS waiting list project	-	46,897	(46,897)	-	-	-	-	-	-	-	-	46,897	(46,897)	-	-
16p	Children in Need Fund	-	4,446	-	-	4,446	-	-	-	-	-	-	4,446	-	-	4,446
		69,389	**133,341**	**(112,018)**	**-**	**90,712**	**-**	**-**	**-**	**-**	**-**	**69,389**	**133,341**	**(112,018)**	**-**	**90,712**

16. Movement in funds - Restricted funds continued

Restricted funds	2022														
	Continued Activities					Discontinued Activities					Total				
	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Held at Region Headquarters															
Chief's Memorial Fund	19,080	-	-	-	19,080	-	-	-	-	-	19,080	-	-	-	19,080
Edwards Legacy	2,297	-	-	-	2,297	-	-	-	-	-	2,297	-	-	-	2,297
King George VI Fund	10,858	1,015	-	-	11,873	-	-	-	-	-	10,858	1,015	-	-	11,873
Join Us	6,693	-	(1,471)	-	5,222	-	-	-	-	-	6,693	-	(1,471)	-	5,222
Buchanan Legacy	1,468	231	-	-	1,699	-	-	-	-	-	1,468	231	-	-	1,699
Diamond Duke of Edinburgh	1,156	-	(24)	-	1,132	-	-	-	-	-	1,156	-	(24)	-	1,132
SNUG (Starting a New Unit Grant)	2,073	-	-	-	2,073	-	-	-	-	-	2,073	-	-	-	2,073
Growth & Retention	2,781	-	(1,576)	-	1,205	-	-	-	-	-	2,781	-	(1,576)	-	1,205
Agatha's Fund	5,505	-	-	-	5,505	-	-	-	-	-	5,505	-	-	-	5,505
Generation Green Fund	-	5,000	(4,471)	-	529	-	-	-	-	-	-	5,000	(4,471)	-	529
Community Match Funding	-	4,924	(4,924)	-	-	-	-	-	-	-	-	4,924	(4,924)	-	-
Travel Fund	-	11,997	-	-	11,997	-	-	-	-	-	-	11,997	-	-	11,997
First Response Training Fund	-	14,161	(7,384)	-	6,777	-	-	-	-	-	-	14,161	(7,384)	-	6,777
Held at or on behalf of campsites															
Friends of Cudham	-	-	-	-	-	1,967	-	(1,967)	-	-	1,967	-	(1,967)	-	-
Mrs Andrews Donation	-	-	-	-	-	12,500	-	(12,500)	-	-	12,500	-	(12,500)	-	-
Joan Dawney Memorial Fund	-	-	-	-	-	1,232	-	(1,232)	-	-	1,232	-	(1,232)	-	-
British Science Week Donation	-	-	-	-	-	500	-	(500)	-	-	500	-	(500)	-	-
Jack Petchey Equipment Fund	-	-	-	-	-	111	-	(111)	-	-	111	-	(111)	-	-
Anonymous Donation for Chigwell	-	-	-	-	-	350	-	(350)	-	-	350	-	(350)	-	-
	51,911	**37,328**	**(19,850)**	**-**	**69,389**	**16,660**	**-**	**(16,660)**	**-**	**-**	**68,571**	**37,328**	**(36,510)**	**-**	**69,389**

16. Movement in funds - Restricted funds continued - Key

16a	Chief's Memorial Fund	The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it more open.
16b	Edwards Legacy	To send Guides and Young Adult Leaders to Our Chalet in Switzerland.
16c	King George VI Fund	To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres.
16d	Join Us	The Join Us Fund is a grant from Girlguiding to cover the cost of staff to review the Join Us waiting list and support counties in taking action to reduce the time girls have to wait to join Girlguiding.
16e	Buchanan Legacy	To be used at the Region Chief Commissioner's discretion.
16f	Diamond Duke of Edinburgh	Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.
16g	SNUG (Starting a New Unit Grant)	Units can claims up to £500 to assist in the opening of new units.
16h	Growth & Retention	Grant received from Girlguiding HQ for the growth and retention programme.
16i	Agatha's Fund	Funds donated to see a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event has been postponed to 2024.
16j	Generation Green Fund	Fund to promote and support outdoor training by upskilling and building confidence in volunteers in running outdoor activities, so that more girls and young women get to experience adventures outdoors.
16k	Travel Fund	The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events and/or residentials.
16l	First Response Training Fund	To be used to support first aid training delivery.
16m	Targeted financial support	To support members and units in need of financial support for membership subscriptions.
16n	Cost of Living Fund	A fund to support our members with any cost of living issue associated with being a member of Girlguiding London and South East England region, this could cover membership fees, subscription costs, event/activity costs, meeting room rent or anything else to support members to join or remain part of the charity.
16o	DCMS waiting list project	Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To imporve the wellbeing of young people and help them to develop kills for life and work by expending the reach, number and range of regular activities for young people that drive these outcomes.
16p	Children in Need Fund	Children in Need funding for 2022 was awarded to support members in 2023 and beyond.

17. Financial commitments

Minimum lease payments under operating leases were as follows

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Operating leases expiring	£	£	£	£	£	£
Not later than 1 year	1,434	-	1,434	754	-	754
Later than 1 year and not later than 5 years	4,040	-	4,040	1,319	-	1,319
Later than 5 years	510	-	510	-	-	-
	5,984	**-**	**5,984**	**2,073**	**-**	**2,073**

18. Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.
The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, divisions, districts and units

Within the London and South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, districts and units.
Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.
The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.
The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Grants received from the Guide Association	**81,843**	**-**	**81,843**	**25,331**	**-**	**25,331**

19. Reconciliation of net income to net cash flow from operating activities

	2023			2022		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	214,292	-	214,292	25,966	(45,890)	(19,924)
Adjustments for						
Depreciation charge	11,711	-	11,711	10,832	9,101	19,933
Impairment of tangible fixed assets	-	-	-	-	-	-
Dividends, interest and rents from investments	(35,299)	-	(35,299)	(4,522)	-	(4,522)
Decrease/(increase) in investment portfolio	(154,505)	-	(154,505)	-	-	-
Decrease/(increase) in stock	2,029	-	2,029	(3,207)	-	(3,207)
Decrease/(increase) in debtors	(10,254)	5,098	(5,156)	7,749	3,000	10,749
Increase/(decrease) in creditors and provisions	(7,640)	(48,762)	(56,402)	72,545	(98,418)	(25,873)
	20,334	**(43,664)**	**(23,330)**	**109,363**	**(132,207)**	**(22,844)**

20. Trustee expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind.

	2023		2022	
	£	No of Trustees	£	No of Trustees
Reimbursement of travel expenses	2,278	6	2,482	8
Other expenses	702	1	285	3
Food for Trustee meetings	337	12	126	12
Expenses reimbursed to trustees	**3,317**	**-**	**2,893**	**-**

Girlguiding

London and
South East England

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales - Charity number 308268

Accounts

Annual Report

2022

Girlguiding
London and
South East England

Report from the trustees

Statement of purpose

- Girlguiding London and South East England (Girlguiding LaSER) covers all but 1 London borough and the counties of Kent, East and West Sussex and Surrey. It is 1 of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our vision is to give every girl the opportunity to gain life-changing experiences that enable her to discover the best in herself and make a difference in the world.
- A total of 44,558 girls and young women in 3,422 units were members of the region in December 2022.
- Girlguiding London and South East England offers girls and young women high quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England ("the region") is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

Public benefit

The board of trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Governance

Board of trustees

The region is 1 of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).
The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions. They are supported by 4 groups: the senior leadership team, risk group, finance group and the steering group. The region also included Chigwell Row campsite. However, on 21 January 2021 the trustees made a decision to close the campsite. This site had an associated 'Friends' group which also ceased to exist as a result of the campsite closing.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected

Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 - 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Julie Lowe	Ex officio: steering group	1 November 2020 – 31 October 2022
Board member	Hannah Roberts	Ex officio: steering group	31 July 2021 – 30 July 2023
Board member	Alan Lees	Trustee Treasurer	1 January 2019 – 31 December 2023
Board member	Matthew Thomas	External	1 January 2019 – 31 December 2023
Board member	Sarah Ings	Membership representative	17 January 2022 – 16 January 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2023
Board member	Catherine Breen	Membership representative	19 March 2017 – 18 March 2022
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2025
Board member	Kim Whitmore	Membership representative	1 April 2020 – 26 November 2022
Board member	Rebecca Whibley	Membership representative	1 April 2020 – 31 March 2023

Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.

The deputy chief commissioner was appointed by the chief commissioner.

The trustee treasurer is a board appointment.

The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county. They were selected as trustees by their fellow steering group members.

Ex officio members cannot exceed their 5-year term of appointment on the board.
Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.

Elected members of the board were selected based on their skills and experience.
The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis with the needs of the group and individuals being addressed.

Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips
- Steering group - the group informs decision-making with the views of the membership at the core of its agenda
- Finance group – this group reviews and informs on the region finances
- Senior leadership team – this group consists of the chief's team and staff managers. It meets monthly and deals with the operational decision making for the region.

Each group was able to invite experts to join them to inform discussions. Visitors had no voting rights.

- Board of trustees chair - chief commissioner
- Risk group chair - chair of risk
- Steering group chair - chief commissioner
- Finance group – chair - trustee treasurer
- Senior leadership team – deputy chief commissioner
- Awards group – assistant chief commissioner

Registered office

Girlguiding London and South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

www.girlguidinglaser.org.uk

Professional advisers and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Virgin Money Savings
Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

CCLA COIF Charity Funds
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Auditors

Brewers Chartered Accountants
Bourne House, Queen Street, Gomshall, GU5 9LY

Legal consultants

For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

Activities & Adventure

Activities

- Monopoly challenge – this challenge was created alongside the Escape to Edinburgh to enable members who weren't able to come to Edinburgh to still take part in a Monopoly-themed challenge. Multiple units posted on social media using #LaSERMonopoly about how they were earning their badge. We sold 4,028 badges in 2022 and a total of 4,387 to date (11 April 2023).
- Google Takeover Day, 26 October 2022 – through Girlguiding's partnership with Google we were able to take 101 Brownies to Google's office in London for a day of fun tech activities. Girls were able to learn more about technology, coding, and ask the Google staff questions:
  - "I loved the dancing robots!" – a Brownie
  - "I enjoyed the LEGO programming." – a Brownie
  - A Brownie from 9th Selsdon Brownies said her favourite part was "making the robots dance and the coding".
  - Yvonne, a leader from 9th Selsdon Brownies said "today the girls have seen what technology jobs are available to them as a career and have broken down gender stereotypes"
- Give Rugby a TRY, 7 May 2022 – working with Girlguiding and England Rugby, we helped deliver a rugby taster day for 120 Brownies and Guides. Girls learnt the basics of rugby and were able to meet inspirational female coaches, ask them questions, and learn more about the game.
- Festival of Remembrance, Cenotaph, Lord Mayor's Show – Middlesex East county represented Girlguiding with a float for the Lord Mayor's Show, while Croydon county volunteered at the feeding station. London North East county was part of the Cenotaph parade, and Surrey East county volunteered at the Festival of Remembrance.

Adventure

- Escape to Edinburgh, 22 and 23 October 2022 – this was the first event in a series of annual events which will see London and South East England members travel to a UK city or European city on alternate years. It will be followed by Breakaway to Belgium in 2023. Groups of Guides, Rangers, young leaders and adults made their own way to and from Edinburgh, and on either Saturday or Sunday met up to take part in a wide game challenge around the city. The wide game was themed around the Monopoly board game and linked to the Monopoly Challenge, which members could join in around the same time in their units back home. We had about 100 young members take part across the weekend, including some groups from Girlguiding Scotland.
- Nature Discovery Day, RSPB Rainham Marshes, 30 April 2022 – this joint event with Girlguiding Anglia and the RSPB saw 25 Rainbows and Brownies enjoy a range of nature-based activities at the RSPB reserves, such as pond dipping and minibeast hunting.

Learning & Development

- Commissioner training days – 180 commissioners attended.
- A safe space level 3 – 68 sessions held, 1,300 people trained.
- A safe space level 4 – 5 sessions held, 50 people trained.
- 1st response - to give support to counties – 31 sessions held, over 600 people trained.
- Trainers' conference – 40 trainers attended
- As of May 2022 there were 71 trainers, 17 tutors, 10 trainer reviewers and 14 prospective trainers.
- Duke of Edinburgh's Award (DofE)
  - Bronze: 78 enrolments, 48 completions
  - Silver: 31 enrolments, 6 completions
  - Gold: 17 enrolments, 3 completions
  - Introduction to DofE for leaders training. This training session took place face-to-face on 6 November in Croydon with 3 leaders. It was funded by the DofE Diamond Fund grant.
- Peer Ed - our new coordinator, Vicky Cunningham, was appointed. Plans have now started for weekend trainings which will take place in 2023.

Marketing & Communications (M&C)

- Social media and e-communications focussed on offering advice and support, as well as “good news” stories, enhanced our posts with new designs, and engaged further with our audiences. We were able to relaunch our Facebook. We also looked at how we could theme each month with a specific campaign which we will work towards in 2023.
- Towards the end of the year, we started our preparation for the launch of a refresh of Girlguiding's brand and advertised for a new volunteer role to take a lead on brand and support our volunteers.
- A review of the structure of volunteers with roles focussed around youth voice and supporting leaders
- Our Hive and Champions helped support the following activities
  - UK Parliament Week – including a blog
  - Produced a newsletter campaign called badgespirations
  - Developed a sustainability challenge
- The Ambassadors continued to be in demand with attendance at events and unit meetings and we started to look at how we could work together with a blended approach. Next year we will start to look at a badge in a night themed resources around the ambassadors skills.

Region news

Closure of campsites

- The trustees have a duty to ensure that members' funds are spent wisely. Therefore at the 21 January 2021 meeting the region trustees unanimously decided to release the leases of both the region campsites; Cudham Shaws and Chigwell Row, with immediate effect.
- Cudham – since April 2022 the site has been operated by Bexley District Scouts. All the closing costs were provided in 2021.
- Chigwell – the lease with Trust for London expired on 31 December 2022. Since then, the site has been operated by London Over the Border county. All the closing costs were provided in 2022.

Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets. The cash assets were managed as follows:

- Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account. Both accounts are held with NatWest.
- Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money, offering a better interest rate. This account has instant access.
- Requirements were reviewed by the finance department on a quarterly basis and no changes were required.
- Any capital that was not expected to be used within the year was held in a COIF share account with CCLA. With the advice from the finance group the board of trustees are looking into investments through a firm of investment specialist with a view to invest for the long term financial gain for the charity. This is likely to be in 2023.

The board of trustees have considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity.

Review of the financial position

Income & Expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £623,277 (2021 £618,533) and total expenditure amounted to £643,201 (2021 £1,079,011). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the region. The net deficit for the year amounted to £19,924 (2021 net deficit of £460,478).

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members increased in 2022 to £506,670 (2021 £451,440) this was due to an increase in membership numbers. In 2023 subscriptions have risen by over 6%.
- International activities – there were no international trips in 2022 (2021 £34,920).
- Programme and training activities raised £6,328 (2021 £22,518).
- Trading income was £27,551 (2021 £0). At the beginning of 2022, we launched an online shop selling region badges.

The main expenditure on charitable activities comprised:

- Staff costs - £319,885 (2021 £408,227). The decrease was due the reduction in staff following the decision to close the campsites.
- International trips (including share of support costs) - £0 (2021 £18,656).
- Expenditure on our campsites (including a share of support costs) - £334,036 (2021 £894,589). Expenditure relates to the closing costs which were all accounted for in 2022.
- Programme and training activities (including a share of support costs) - £146,714 (2021 £80,135).
- Merchandise in £14,896 (2021 £0) relates to the cost of purchasing badges for resale.

Balance sheet

The total net assets for the year decreased by £19,924 to £1,299,247 in 2022. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,267,274 (2021 £1,273,320)

Funds

The specific uses of the designated funds and restricted funds are given in Note 14 and Note 15.

Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership.

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.
The board of trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be	2022 £	2021 £
Total running costs (adminstation, establishment, finance & payroll) for the following financial year	428,404	418,648
Reserves calculation breakdown	**2022 £**	**2021 £**
6 months of running costs	214,202	209,324
25% of running costs fo unforeseen eventualities	107,101	104,662
Total reserves to be held	321,303	313,986
The reserves held by Girlguiding LaSER were	**2022 £**	**2021 £**
Total general reserves at year end	1,210,823	1,224,711
Less fixed assets in general reserves	(135,541)	(167,750)
Total	1,075,282	1,056,961

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will help support the closure of the campsite (should there be any unexpected/additional costs) and provide contingency for future events and international trips.

Going concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets, forecasts and cashflow forecasts have been prepared which reflect the actual subscription income receivable in 2023 and activities post-closure of the campsite. Following this review, the trustees believe there are sufficient cash resources and reserves for the foreseeable future.

Future plans

- A 5-year strategy (2022-2027) has been produced and this is in in line with Girlguiding strategy.
- A business plan for the region has been produced linked to the region strategy and budget.
- To re-establish region international trips, both to Europe and further afield.
- Planning Girl and volunteer events for 2023 and 2024.

Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
    - Select suitable accounting policies and apply them consistently.
    - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved for and on behalf of the trustees on 10 June 2023 and signed on its behalf by

Amanda Teasel
Chair of the board of trustees

Independent Auditor's Report

Auditor’s responsibilities for the audit of the financial statements

INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the ‘charity’) for the year ended 31 December 2022 which comprise the statement of financial activity, the balance sheet, statement of cashflows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations is as follows:

- We identified those laws and regulations considered to have a material effect on the financial statements and operations of the charity, including the financial reporting framework, data protection legislation, health and safety and safeguarding regulations.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

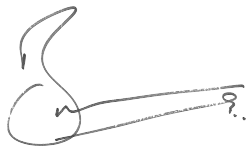
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Brewers Chartered Accountants
Statutory Auditor

17th August 2023

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Statement of financial activities - Year ended 31 December 2022

Note		2022												2021
		Continued Activities				Discontinued Activities				Total by Fund				Total
		Unrestricted Funds				Unrestricted Funds				Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	Total General Funds	Total Designated Funds	Total Restricted Funds	Total Funds	Total Funds All Activities
		£	£	£	£	£	£	£	£	£	£	£	£	£
	Income from													
2	Donations and legacies	513,917	22,606	37,328	573,851	-	-	-	-	513,917	22,606	37,328	573,851	461,669
3	Income from charitable activities	6,328	-	-	6,328	-	11,025	-	11,025	6,328	11,025	-	17,353	62,126
4	Income from other trading activities	27,551	-	-	27,551	-	-	-	-	27,551	-	-	27,551	7,185
19	Other income	-	-	-	-	-	-	-	-	-	-	-	-	86,952
	Investment	4,522	-	-	4,522	-	-	-	-	4,522	-	-	4,522	601
	Total Income	**552,318**	**22,606**	**37,328**	**612,252**	**-**	**11,025**	**-**	**11,025**	**552,318**	**33,631**	**37,328**	**623,277**	**618,533**
	Expenditure on													
5	Costs of raising funds	14,896	-	-	14,896	-	-	-	-	14,896	-	-	14,896	-
6	Expenditure on charitable activities	244,959	29,460	19,850	294,269	-	317,376	16,660	334,036	244,959	346,836	36,510	628,305	1,079,011
	Total Expenditure	**259,855**	**29,460**	**19,850**	**309,165**	**-**	**317,376**	**16,660**	**334,036**	**259,855**	**346,836**	**36,510**	**643,201**	**1,079,011**
	Net income/(expenditure) before transfers	292,463	(6,854)	17,478	303,087	-	(306,351)	(16,660)	(323,011)	292,463	(313,205)	818	(19,924)	(460,478)
14/15	Transfers between funds	(277,121)	-	-	(277,121)	(29,230)	306,351	-	277,121	(306,351)	306,351	-	-	-
	Net movement in funds	**15,342**	**(6,854)**	**17,478**	**25,966**	**(29,230)**	**-**	**(16,660)**	**(45,890)**	**(13,888)**	**(6,854)**	**818**	**(19,924)**	**(460,478)**
	Balances brought forward at 1 January	1,195,481	25,889	51,911	1,273,281	29,230	-	16,660	45,890	1,224,711	25,889	68,571	1,319,171	1,779,649
	Balances carried forward at 31 December	1,210,823	19,035	69,389	1,299,247	-	-	-	-	1,210,823	19,035	69,389	1,299,247	1,319,171

Balance sheet - Year ended 31 December 2022

Note		2022		2021	
		£	£	£	£
	Fixed assets				
9	Tangible fixed assets		135,541		167,750
	Current assets				
10	Stock	12,747		9,540	
11	Debtors	27,184		37,933	
	Bank and cash balances	1,267,274		1,273,320	
		1,307,205		**1,320,793**	
12	Creditors - amounts falling due within one year	(143,499)		(169,372)	
	Net current assets		**1,163,706**		**1,151,421**
13	**Net assets**		1,299,247		1,319,171
	Funds				
	Unrestricted funds				
	General funds		1,210,823		1,224,711
14	Designated funds		19,035		25,889
15	**Restricted funds**		69,389		68,571
			1,299,247		**1,319,171**

The accounts were approved and authorised for issue by the trustee board and signed on its behalf by:

Amanda Teasel (Chair of the board of trustees)

Alan Lees (Trustee treasurer)

10 June 2023
Charity number: 308268

Statement of cash flows - Year ended 31 December 2022

Note		2022			2021		
		Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
		£	£	£	£	£	£
	Cash flows from operating activities						
18	Net cash provided by operating activities	109,363	(132,207)	(22,844)	(147,255)	29,865	(117,390)
	Cash flows from investing activities						
	Dividends, interest and rents from investments	4,522	-	4,522	601	-	601
	Purchase of tangible fixed assets	(7,853)	-	(7,853)	(7,902)	-	(7,902)
	Disposal of tangible fixed assets	-	20,129	20,129	404	973	1,377
	Net cash provided by investment activities	**106,032**	**(112,078)**	**(6,046)**	**(154,152)**	**30,838**	**(123,314)**
	Change in cash and cash equivalents in the reporting period	106,032	(112,078)	(6,046)	(154,152)	30,838	(123,314)
	Cash and cash equivalents at the beginning of the reporting period	1,117,578	155,742	1,273,320	1,271,730	124,904	1,396,634
	Cash and cash equivalents at the end of the reporting period	**1,223,610**	**43,664**	**1,267,274**	**1,117,578**	**155,742**	**1,273,320**

Notes to the financial statements

1 Accounting policies

a. Basis of accounting and scope of the accounts

The accounts comprise the activities of the region, which includes those of the site operated by the region at Chigwell Row.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding London and South East England constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b. Fund accounting

The region's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the board of trustees. These funds have been separately shown as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for any purpose.

Designated funds - Designated funds are those funds set aside by the board of trustees for specific purposes, together with the funds held by the site management committees and friends groups for use at the relevant site. Details of the purpose of each fund are set out in Note 14.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 15.

c. Income

There are two main income streams for the charity. Annual subscriptions received from the membership within the London and South East region, and trading income from the sale of badges via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

d. Expenditure
The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole; the expenditure on international activities reflects the cost of organising trips; marketing and publicity is mainly concerned with raising awareness throughout the region; growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with the capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost. Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

Redundancy - payments made in the year were made in accordance with statutory provisions.

e. Fixed assets
Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The rates used are:

- Freehold and leasehold property over the shorter of the remaining term of the lease or 50 years
- Furniture, fittings & office equipment 10% - 20% straight line
- Motor vehicles 25% reducing balance

All fixed assets acquired, whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 13. These funds are then used to write off the asset over its estimated useful life.

f. Stock
Stock is valued at the lower of cost and net realisable value.

g. Debtors
Debtors are stated at their recoverable amount - that is, the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services

h. Cash at bank
Cash and cash equivalents comprise deposits which have 3 months or less maturity.

i. Creditors
Creditors are recognised when the charity has a present legal or constructive obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated with sufficient reliability. Creditors are stated at their settlement amount - that is, the amount that it is anticipated will be paid to settle the charity's liabilities.

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

k. Pensions
The region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by The Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

l. Operating leases
Rentals paid under operating leases are charged on a straight line basis over the term of the lease.

m. Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that the actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:
• Carrying value of functional property
• Net realisable value of stock
• Recoverability of prepaid trips

n. Going Concern
The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared. The trustees as a result believe that Girlguiding London and South East England is a going concern as the level of unrestricted reserves are sufficient to cover losses which are incurred for the foreseeable future.

2. Donations and legacies

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Subscriptions	506,670	-	-	506,670	-	-	-	-	506,670	-	-	506,670
Donations	7,247	22,606	-	29,853	-	-	-	-	7,247	22,606	-	29,853
Grants	-	-	37,328	37,328	-	-	-	-	-	-	37,328	37,328
	513,917	**22,606**	**37,328**	**573,851**	**-**	**-**	**-**	**-**	**513,917**	**22,606**	**37,328**	**573,851**

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Subscriptions	451,440	-	-	451,440	-	-	-	-	451,440	-	-	451,440
Donations	2,211	6,224	-	8,435	-	-	350	350	2,211	6,224	350	8,785
Grants	-	-	1,444	1,444	-	-	-	-	-	-	1,444	1,444
	453,651	**6,224**	**1,444**	**461,319**	**-**	**-**	**350**	**350**	**453,651**	**6,224**	**1,794**	**461,669**

3. Income from charitable activities

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	-	-	-	-	-	-	-	-	-	-	-	-
Programme & training activities	6,328	-	-	6,328	-	-	-	-	6,328	-	-	6,328
Provision of campsites	-	-	-	-	-	11,025	-	11,025	-	11,025	-	11,025
	6,328	**-**	**-**	**6,328**	**-**	**11,025**	**-**	**11,025**	**6,328**	**11,025**	**-**	**17,353**

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	34,920	-	-	34,920	-	-	-	-	34,920	-	-	34,920
Programme & training activities	22,518	-	-	22,518	-	-	-	-	22,518	-	-	22,518
Provision of campsites	-	-	-	-	-	4,688	-	4,688	-	4,688	-	4,688
	57,438	**-**	**-**	**57,438**	**-**	**4,688**	**-**	**4,688**	**57,438**	**4,688**	**-**	**62,126**

4. Income from trading activities

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Trading income	27,551	-	-	27,551	-	-	-	-	27,551	-	-	27,551
Rental income	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
	27,551	**-**	**-**	**27,551**	**-**	**-**	**-**	**-**	**27,551**	**-**	**-**	**27,551**

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Campsite shops & other trading income	-	-	-	-	-	816	-	816	-	816	-	816
Rental income	-	-	-	-	-	6,369	-	6,369	-	6,369	-	6,369
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**7,185**	**-**	**7,185**	**-**	**7,185**	**-**	**7,185**

5. Costs of raising funds

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
Merchandise	14,896	-	-	14,896	-	-	-	-	14,896	-	-	14,896
	14,896	**-**	**-**	**14,896**	**-**	**-**	**-**	**-**	**14,896**	**-**	**-**	**14,896**

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
Campsite shops & merchandise	-	-	-	-	-	-	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

6. Expenditure on charitable activities

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	5,091	5,312	-	10,403	-	-	-	-	5,091	5,312	-	10,403
Grants payable	-	24,148	19,850	43,998	-	-	-	-	-	24,148	19,850	43,998
Programme and training activities	-	-	-	-	-	-	-	-	-	-	-	-
Marketing and publicity	-	-	-	-	-	-	-	-	-	-	-	-
Growth and retention	-	-	-	-	-	-	-	-	-	-	-	-
Provision of campsites	-	-	-	-	-	317,376	16,660	334,036	-	317,376	16,660	334,036
	5,091	**29,460**	**19,850**	**54,401**	**-**	**317,376**	**16,660**	**334,036**	**5,091**	**346,836**	**36,510**	**388,437**

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	18,656	-	-	18,656	-	-	-	-	18,656	-	-	18,656
Grants payable	-	-	10,951	10,951	-	-	-	-	-	-	10,951	10,951
Programme and training activities	80,135	-	-	80,135	-	-	-	-	80,135	-	-	80,135
Marketing and publicity	74,680	-	-	74,680	-	-	-	-	74,680	-	-	74,680
Provision of campsites	-	-	-	-	124,831	621,298	148,460	894,589	124,831	621,298	148,460	894,589
	173,471	**-**	**10,951**	**184,422**	**124,831**	**621,298**	**148,460**	**894,589**	**298,302**	**621,298**	**159,411**	**1,079,011**

Grants are made to individual Girlguides and Girlguiding branches in the region. No grant awarded in the year was material.

7. Staff costs

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Gross pay	238,601	40,207	278,808	232,169	125,570	357,739
Social security costs	16,349	2,513	18,862	16,376	7,269	23,645
Other pension costs	19,920	2,295	22,215	19,910	6,933	26,843
	274,870	**45,015**	**319,885**	**268,455**	**139,772**	**408,227**

Average number of employees was	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Region Headquarters	10.5	-	10.5	10.2	-	10.2
Campsites	-	0.9	0.9	-	6.8	6.8
	10.5	**0.9**	**11.4**	**10.2**	**6.8**	**17.0**

No member of staff earned in excess of £60,000.

8. Support costs

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Computer support	8,729	-	8,729	10,339	-	10,339
Photocopier	1,038	-	1,038	976	-	976
Postage and stationery	-	-	-	3,551	-	3,551
Staff recruitment	-	-	-	100	-	100
Insurance	3,373	-	3,373	3,418	-	3,418
Property costs	5,199	-	5,199	6,257	-	6,257
Utilities	3,052	-	3,052	2,033	-	2,033
Telephone	3,983	-	3,983	6,044	-	6,044
Repairs and maintenance	-	-	-	4,113	-	4,113
Life assurance	1,440	-	1,440	2,852	-	2,852
Steering group meetings	13,183	-	13,183	5,750	-	5,750
Subscriptions	1,931	-	1,931	1,167	-	1,167
Training	1,112	-	1,112	240	-	240
Welfare and travel	-	-	-	1,440	-	1,440
Payroll	2,200	-	2,200	1,579	-	1,579
Sundry	1,838	-	1,838	3,344	-	3,344
Depreciation	10,832	-	10,832	10,114	-	10,114
Loss on disposals	-	-	-	404	-	404
Bank charges	1,693	-	1,693	1,258	-	1,258
Governance costs	25,482	-	25,482	14,317	-	14,317
	85,085	**-**	**85,085**	**79,296**	**-**	**79,296**
Operating lease costs	2,073	-	2,073	2,826	-	2,826

8. Support costs continued

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Governance costs	£	£	£	£	£	£
Audit fees	7,144	-	7,144	9,660	-	9,660
Accountancy fees	458	-	458	1,217	-	1,217
Professional fees	17,880	-	17,880	3,440	-	3,440
	25,482	**-**	**25,482**	**14,317**	**-**	**14,317**

Staff costs of £319,885 (2021 £408,227) and support costs of £94,917 (2021 £79,296) have been shared across charitable activities as follows

	2022	
	Staff cost allocation	Support cost allocation
Charitable activity	£	£
Marketing and publicity	67,150	4,193
Growth and retention	15,293	-
Programme and training activities	96,780	19,549
International activities	1,755	1,306
Provision of campsites	138,907	69,869
	319,885	**94,917**

9. Fixed assets

	2022					
	Freehold Unrestricted	Long leasehold Unrestricted	Long leasehold Restricted	Short leasehold Restricted	Fixtures, fittings & equipment Unrestricted	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	296,972	179,011	202,317	89,770	348,833	1,116,903
Additions	-	-	-	-	7,853	7,853
Disposals	-	(179,011)	(202,317)	(89,770)	(237,805)	(708,903)
At 31 December 2022	296,972	-	-	-	118,881	415,853
Depreciation						
At 1 January 2022	178,183	179,011	202,317	89,770	299,872	949,153
Charge for the year	5,939	-	-	-	13,994	19,933
Disposals	-	(179,011)	(202,317)	(89,770)	(217,676)	(688,774)
At 31 December 2022	184,122	-	-	-	96,190	280,312
Book Value						
At 31 December 2022	112,850	-	-	-	22,691	135,541
At 31 December 2021	118,789	-	-	-	48,961	167,750

10. Stock

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Goods and badges for resale valued at cost	**12,747**	**-**	**12,747**	**9,540**	**-**	**9,540**

11. Debtors

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Accounts receivable	13,280	4,000	17,280	3,636	-	3,636
Prepayments of general expenses	7,937	-	7,937	7,368	5,472	12,840
Prepayments of future activity expenses	464	-	464	18,011	32	18,043
Other debtors	405	1,098	1,503	820	2,594	3,414
	22,086	**5,098**	**27,184**	**29,835**	**8,098**	**37,933**

12. Creditors

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Creditors - amounts falling due in less than one year						
Social security and other taxes	6,098	-	6,098	5,518	878	6,396
Other creditors	19,865	22,131	41,996	7,122	3,338	10,460
Accruals for general expenses	7,369	26,631	34,000	8,646	142,964	151,610
Accruals and deferred income for future activities	-	-	-	906	-	906
	33,332	**48,762**	**82,094**	**22,192**	**147,180**	**169,372**

13. Analysis of net assets

	2022															
	Continued Activities					Discontinued Activities					Total					
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
General funds	135,541	1,135,186	(59,904)	-	1,210,823	-	-	-	-	-	135,541	1,135,186	(59,904)	-	1,210,823
Designated funds	-	19,035	-	-	19,035	-	43,664	(43,664)	-	-	-	62,699	(43,664)	-	19,035
Restricted funds	-	69,389	-	-	69,389	-	-	-	-	-	-	69,389	-	-	69,389
Total net assets	**135,541**	**1,223,610**	**(59,904)**	**-**	**1,299,247**	**-**	**43,664**	**(43,664)**	**-**	**-**	**135,541**	**1,267,274**	**(103,568)**	**-**	**1,299,247**

	2021															
	Continued Activities					Discontinued Activities					Total					
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
General funds	138,520	1,039,778	17,183	-	1,195,481	29,230	-	-	-	29,230	167,750	1,039,778	17,183	-	1,224,711
Designated funds	-	25,889	-	-	25,889	-	139,082	(139,082)	-	-	-	164,971	(139,082)	-	25,889
Restricted funds	-	51,911	-	-	51,911	-	16,660	-	-	16,660	-	68,571	-	-	68,571
Total net assets	**138,520**	**1,117,578**	**17,183**	**-**	**1,273,281**	**29,230**	**155,742**	**(139,082)**	**-**	**45,890**	**167,750**	**1,273,320**	**(121,899)**	**-**	**1,319,171**

14. Movement in funds - Designated funds

General fund

These funds comprise the assets available to the region's executive committee, for use without any restrictions imposed by donors. Only one general fund is established for this purpose and the movements in that fund are those shown on the Statement of Financial Activities.

Designated fund

		2022														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters															
14a	Region chief commissioner's fund	4,376	-	(480)	-	3,896	-	-	-	-	-	4,376	-	(480)	-	3,896
14b	International travel fund	14,369	-	(5,713)	-	8,656	-	-	-	-	-	14,369	-	(5,713)	-	8,656
14c	Dee Duckett Memorial fund	401	-	(401)	-	-	-	-	-	-	-	401	-	(401)	-	-
14d	Hardship fund	519	-	-	-	519	-	-	-	-	-	519	-	-	-	519
14e	Associates fund	3,048	-	-	-	3,048	-	-	-	-	-	3,048	-	-	-	3,048
14f	Travel fund	3,176	90	(350)	-	2,916	-	-	-	-	-	3,176	90	(350)	-	2,916
14g	Stand Together For Peace	-	22,516	(22,516)	-	-	-	-	-	-	-	-	22,516	(22,516)	-	-
	Held at and on behalf of Campsites															
14h	Campsites' funds	-	-	-	-	-	-	11,025	(317,376)	306,351	-	-	11,025	(317,376)	306,351	-
		25,889	**22,606**	**(29,460)**	**-**	**19,035**	**-**	**11,025**	**(317,376)**	**306,351**	**-**	**25,889**	**33,631**	**(346,836)**	**306,351**	**19,035**

Transfers from the general fund of £306,351 reflects the shortfall between income and expenditure.

14. Movement in funds - Designated funds continued

	2021														
	Continued Activities					Discontinued Activities					Total				
	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Held at Region Headquarters															
Region chief commissioner's fund	4,376	-	-	-	4,376	-	-	-	-	-	4,376	-	-	-	4,376
International travel fund	3,784	-	-	10,585	14,369	-	-	-	-	-	3,784	-	-	10,585	14,369
Dee Duckett Memorial Fund	401	-	-	-	401	-	-	-	-	-	401	-	-	-	401
Buchanan Legacy	753	-	-	(753)	-	-	-	-	-	-	753	-	-	(753)	-
Hardship fund	519	-	-	-	519	-	-	-	-	-	519	-	-	-	519
Associates fund	-	3,048	-	-	3,048	-	-	-	-	-	-	3,048	-	-	3,048
Travel fund	-	3,176	-	-	3,176	-	-	-	-	-	-	3,176	-	-	3,176
Held at and on behalf of Campsites															
Staff House Fund	-	-	-	-	-	53,803	6,369	(165)	(60,007)	-	53,803	6,369	(165)	(60,007)	-
Campsites' funds	-	-	-	-	-	7,625	83,522	(621,133)	529,986	-	7,625	83,522	(621,133)	529,986	-
Cudham & Chigwell Activities	-	-	-	-	-	799	-	-	(799)	-	799	-	-	(799)	-
Repairs Chigwell	-	-	-	-	-	30,000	-	-	(30,000)	-	30,000	-	-	(30,000)	-
	9,833	**6,224**	**-**	**9,832**	**25,889**	**92,227**	**89,891**	**(621,298)**	**439,180**	**-**	**102,060**	**96,115**	**(621,298)**	**449,012**	**25,889**

14. Movement in funds - Designated funds - key

14a	Region Chief Commissioner's Fund	Consists of donations received for use at the discretion of the region chief commissioner. The expenditure represents grants made to individuals during the year.
14b	International Travel Fund	Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.
14c	Dee Duckett Memorial Fund	To support international activities.
14d	Hardship Fund	Donation from the 2.6 challenge. Funds to support members suffering financial hardship.
14e	Associates Fund	Funds remaining following the cessation of the region associates group. These funds are to be utilised to benefit the members of Girlguiding London and South East England at the discretion of its trustees.
14f	Travel Fund	The region Travel Fund is available to support individuals/units/areas in Girlguiding London and South East England with their transport cost for events and/or residentials. These funds will be available for guiding areas of deprivation which fall within the required criteria.
14g	Stand Together For Peace	Girlguiding London and South East England launched a Stand Together For Peace badge to raise money to support for the WAGGGS emergency appeal fund to support its member organisations involved in the crisis around Ukraine.
14h	Campsites' Funds	Represents general income and expenditure at the campsites.

15. Movement in funds - Restricted funds

		2022														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022	Balance at 1 January 2022	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2022
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at region headquarters															
15a	Chief's Memorial Fund	19,080	-	-	-	19,080	-	-	-	-	-	19,080	-	-	-	19,080
15b	Edwards Legacy	2,297	-	-	-	2,297	-	-	-	-	-	2,297	-	-	-	2,297
15c	King George VI Fund	10,858	1,015	-	-	11,873	-	-	-	-	-	10,858	1,015	-	-	11,873
15d	Join Us	6,693	-	(1,471)	-	5,222	-	-	-	-	-	6,693	-	(1,471)	-	5,222
15e	Buchanan Legacy	1,468	231	-	-	1,699	-	-	-	-	-	1,468	231	-	-	1,699
15f	Diamond Duke of Edinburgh	1,156	-	(24)	-	1,132	-	-	-	-	-	1,156	-	(24)	-	1,132
15g	SNUG (Starting a New Unit Grant)	2,073	-	-	-	2,073	-	-	-	-	-	2,073	-	-	-	2,073
15h	Growth & Retention	2,781	-	(1,576)	-	1,205	-	-	-	-	-	2,781	-	(1,576)	-	1,205
15i	Agatha's Fund	5,505	-	-	-	5,505	-	-	-	-	-	5,505	-	-	-	5,505
15j	Generation Green Fund	-	5,000	(4,471)	-	529	-	-	-	-	-	-	5,000	(4,471)	-	529
15k	Community Match Funding	-	4,924	(4,924)	-	-	-	-	-	-	-	-	4,924	(4,924)	-	-
15l	Travel Fund	-	11,997	-	-	11,997	-	-	-	-	-	-	11,997	-	-	11,997
15m	First Response Training Fund	-	14,161	(7,384)	-	6,777	-	-	-	-	-	-	14,161	(7,384)	-	6,777
	Held at or on behalf of campsites															
15n	Friends of Cudham	-	-	-	-	-	1,967	-	(1,967)	-	-	1,967	-	(1,967)	-	-
15o	Mrs Andrews donation	-	-	-	-	-	12,500	-	(12,500)	-	-	12,500	-	(12,500)	-	-
15p	Joan Dawney Memorial Fund	-	-	-	-	-	1,232	-	(1,232)	-	-	1,232	-	(1,232)	-	-
15q	British Science Week donation	-	-	-	-	-	500	-	(500)	-	-	500	-	(500)	-	-
15r	Jack Petchey Equipment Fund	-	-	-	-	-	111	-	(111)	-	-	111	-	(111)	-	-
15s	Anonymous donation for Chigwell	-	-	-	-	-	350	-	(350)	-	-	350	-	(350)	-	-
		51,911	**37,328**	**(19,850)**	**-**	**69,389**	**16,660**	**-**	**(16,660)**	**-**	**-**	**68,571**	**37,328**	**(36,510)**	**-**	**69,389**

15. Movement in funds - Restricted funds continued

	2021														
	Continued Activities					Discontinued Activities					Total				
	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Held at region headquarters															
Chief's Memorial Fund	19,080	-	-	-	19,080	-	-	-	-	-	19,080	-	-	-	19,080
Edwards Legacy	2,297	-	-	-	2,297	-	-	-	-	-	2,297	-	-	-	2,297
King George VI Fund	10,587	945	(674)		10,858	-	-	-	-	-	10,587	945	(674)	-	10,858
Join Us	7,032	-	(339)		6,693	-	-	-	-	-	7,032	-	(339)	-	6,693
Buchanan Legacy	498	217	-	753	1,468	-	-	-	-	-	498	217	-	753	1,468
Diamond Duke of Edinburgh	1,290	-	(134)	-	1,156	-	-	-	-	-	1,290	-	(134)	-	1,156
SNUG (Starting a New Unit Grant)	2,498	-	(425)	-	2,073	-	-	-	-	-	2,498	-	(425)	-	2,073
The Hive	70	-	(70)	-	-	-	-	-	-	-	70	-	(70)	-	-
Growth and Retention	2,781	-	-	-	2,781	-	-	-	-	-	2,781	-	-	-	2,781
Space to Grow/Pears Grant	9,027	282	(9,309)	-	-	-	-	-	-	-	9,027	282	(9,309)	-	-
Agatha's fund	5,505	-	-	-	5,505	-	-	-	-	-	5,505	-	-	-	5,505
Held at or on behalf of campsites															
Cudham - Brownie House	-	-	-	-	-	83,131	-	(83,131)	-	-	83,131	-	(83,131)	-	-
Cudham - Badgers House	-	-	-	-	-	28,120	-	(28,120)	-	-	28,120	-	(28,120)	-	-
Chigwell Row - Holiday House	-	-	-	-	-	10,622	-	(10,622)	-	-	10,622	-	(10,622)	-	-
Mary Lewis Legacy - Cudham	-	-	-	-	-	637	-	(637)	-	-	637	-	(637)	-	-
Friends of Cudham	-	-	-	-	-	1,967	-	-	-	1,967	1,967	-	-	-	1,967
Chigwell Chingford South donation	-	-	-	-	-	23,355	-	(25,950)	2,595	-	23,355	-	(25,950)	2,595	-
Mrs Andrews donation	-	-	-	-	-	12,500	-	-	-	12,500	12,500	-	-	-	12,500
Joan Dawney Memorial Fund	-	-	-	-	-	1,232	-	-	-	1,232	1,232	-	-	-	1,232
British Science Week donation	-	-	-	-	-	500	-	-	-	500	500	-	-	-	500
Jack Petchey Equipment Fund	-	-	-	-	-	111	-	-	-	111	111	-	-	-	111
Anonymous donation for Chigwell	-	-	-	-	-	-	350	-	-	350	-	350	-	-	350
	60,665	**1,444**	**(10,951)**	**753**	**51,911**	**162,175**	**350**	**(148,460)**	**2,595**	**16,660**	**222,840**	**1,794**	**(159,411)**	**3,348**	**68,571**

15. Movement in funds - Restricted funds continued - key

15a	Chief's Memorial Fund	The fund is to be used for international travel grants. The region has the discretion regarding eligibility and application process. The region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it more open.
15b	Edwards Legacy	To send Guides and young adult leaders to Our Chalet in Switzerland.
15c	King George VI Fund	To be used for leadership training. Also, for bursaries for attendance at Girlguiding or county training centres.
15d	Join Us	The Join Us Fund is a grant from Girlguiding to cover the cost of staff to review the Join Us waiting list and support counties in taking action to reduce the time girls have to wait to join Girlguiding.
15e	Buchanan Legacy	To be used at the region chief commissioner's discretion.
15f	Diamond Duke of Edinburgh	Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.
15g	SNUG (Starting a New Unit Grant)	Units can claims up to £500 to assist in the opening of new units.
15h	Growth and Retention	Grant received from Girlguiding HQ for the growth and retention programme.
15k	Community match funding	Programme funded by Pears Foundation and the Department for Culture, Media and Sport to support units affected by COVID to stay open.
15l	Travel Fund	The Region Travel Fund is available to support individuals/units/areas in Girlguiding London and South East England with their transport cost for events and/or residentials. These funds will be available for guiding areas of deprivation which fall within the required criteria.
15m	First Response Training Fund	To be used to support first aid training delivery.
15n	Friends of Cudham	Fund comprises Friends of Cudham donations. However, following the closure of Cudham, theses funds will be transferred to the Travel Fund.
15o	Mrs Andrews Donation	Donation to Chigwell for a vehicle to be used around the site, alternatively for a trampoline area or replacement of bunk beds. Funds to be transferred to the new leaseholders of the Chigwell Row Campsite.
15p	Joan Dawney Memorial Fund	Legacy received for Chigwell. Funds to be transferred to the new leaseholders of the Chigwell Row Campsite.
15q	British Science Week donation	Donation received from London over the Border county to promote science activities. Following the closure of the Chigwell Row Campsite, the funds are to be returned to British Science Week.
15r	Jack Petchey Equipment Fund	Donation received from London over the Border county to promote archaeology activities. Following the closure of Chigwell Row Campsite, the donor has been contacted regarding use of these funds.
15s	Anonymous donation for Chigwell	Funds to be transferred to the new leaseholders of the Chigwell Row Campsite.

16. Financial commitments

Minimum lease payments under operating leases were as follows

	2022						2021					
	Continued Activities		Discontinued Activities		Total		Continued Activities		Discontinued Activities		Total	
Operating leases expiring	Land and buildings	Other	Land and buildings	Other	Land and buildings	Other	Land and buildings	Other	Land and buildings	Other	Land and buildings	Other
	£	£	£	£	£	£	£	£	£	£	£	£
Not later than 1 year	-	754	-	-	-	754	-	754	-	-	-	754
Later than 1 year and not later than 5 years	-	1,319	-	-	-	1,319	-	2,072	-	-	-	2,072
Later than 5 years	-	-	-	-	-	-	-	-	-	-	-	-
	-	**2,073**	**-**	**-**	**-**	**2,073**	**-**	**2,826**	**-**	**-**	**-**	**2,826**

17. Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.
The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, divisions, districts and units

Within the London & South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, district and units.
Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.
The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.
The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Grants received from the Guide Association	**25,331**	**-**	**25,331**	**1,444**	**-**	**1,444**

18. Reconciliation of net income to net cash flow from operating activities

	2022			2021		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	25,966	(45,890)	(19,924)	(68,220)	(392,258)	(460,478)
Adjustments for						
Depreciation charge	10,832	9,101	19,933	10,114	38,069	48,183
Impairment of tangible fixed assets	-	-	-	-	237,347	237,347
Dividends, interest and rents from investments	(4,522)	-	(4,522)	(601)	-	(601)
Decrease/(increase) in stock	(3,207)	-	(3,207)	(673)	11,385	10,712
Decrease/(increase) in debtors	7,749	3,000	10,749	53,120	(529)	52,591
Increase/(decrease) in creditors and provisions	72,545	(98,418)	(25,873)	(140,995)	135,851	(5,144)
	109,363	**(132,207)**	**(22,844)**	**(147,255)**	**29,865**	**(117,390)**

19. Other income

	2022											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£
COVID grants	-	-	-	-	-	-	-	-	-	-	-	-
Furlough income	-	-	-	-	-	-	-	-	-	-	-	-
Insurance claim	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£
COVID grants	-	-	-	-	-	22,945	-	22,945	-	22,945	-	22,945
Furlough income	6,838	-	-	6,838	-	32,123	-	32,123	6,838	32,123	-	38,961
Insurance claim	2,096	-	-	2,096	-	22,950	-	22,950	2,096	22,950	-	25,046
	8,934	-	-	8,934	-	78,018	-	78,018	8,934	78,018	-	86,952

20. Trustee expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind.

	2022		2021	
	£	No of trustees	£	No of trustees
Reimbursement of travel expenses	2,482	8	1,123	7
Other expenses	285	3	118	7
Food for trustee meetings	126	12	283	-
Expenses reimbursed to trustees	**2,893**	**-**	**1,524**	**-**

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

England & Wales - Charity number 308268

Accounts

WE DISCOVER, WE GROW
Girlguiding
London & South East England

The Guide Association
London & South East England

Annual Report to the Trustees for the year ending 31st December 2021

Annual Report

2021

Girlguiding London & South East England
3 Jaggard Way, London,
SW12 8SG

Table of contents

Governance	4
Summary of 2021 Activities	9
Financials	14
Statement of Board of Trustee responsibilities	17
Auditor's responsibilities for the audit of the financial statements	18
Statement of financial activities - Year ended 31 December 2021	22
Balance sheet - Year ended 31 December 2021	23
Statement of cash flows - Year ended 31 December 2021	24
Notes to the finance statements - Year ended 31 December 2021	25

The Ranger unit that my daughter attends has a dynamic volunteer team who all aim to deliver a full and exciting programme for the girls.

Governance

Statement of purpose

Girlguiding London and South East England (Girlguiding LaSER) covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the nine countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our vision is to give every girl the opportunity to gain life-changing experiences that enable her to discover the best in herself and make a difference in the world.

A total of 43,637 girls and young women in 3,422 units were members of the region in December 2021.

Girlguiding LaSER offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England ("the region") is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the bylaws of the royal charter.

Public benefit

The Board of Trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Board of Trustees

The region is one of nine separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration no.308268).
The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The Board of Trustees is the decision-making group for policy and management decisions. They are supported by three groups: the Operations Group, the Risk Group and the Steering Group. The region also included two campsites: Chigwell Row and Cudham Shaws Outdoor Centre. However, on 21 January 2021 the trustees made a decision to close the campsites. These sites both have associated 'Friends' groups which will cease to exist as a result of the campsites closing.

Voting members	Appointed by	Type
Chief Commissioner	Chief Guide	Ex Officio
One Deputy Commissioner	Chief Commissioner	Ex Officio
Two Steering Group Reps	Steering Group	Ex Officio
Four Membership Trustees	Board of Trustees	Elected
Two External Trustees	Board of Trustees	Elected
Trustee Treasurer	Board of Trustees	Elected

Board of Trustees			
Chief Commissioner and Chair of the Board of Trustees	Sally Christmas	Ex Officio	23 Jul 2016 - 8 Aug 2021
Chief Commissioner and Chair of the Board of Trustees	Amanda Teasel	Ex Officio	9 Aug 2021 - 8 Aug 2026
Deputy Chief Commissioner and Board Member	Liz Smith	Ex Officio: Operations Group	23 Jul 2016 - 8 Aug 2021
Deputy Chief Commissioner and Board Member	Jooles Parkin	Ex Officio	7 Jan 2022 - 8 Aug 2026
Region Manager	Amrita Sheldon	Non-voting	From Aug 2017
Board Member	Catherine Breen	Membership Representative	19 Mar 2017 - 18 Mar 2022
Board Member	Karen Binns	Ex officio: Steering Group	1 Jul 2019 - 30 Jun 2021
Board Member	Hannah Roberts	Ex officio: Steering Group	31 Jul 2021 - 30 Jul 2023
Board Member	Julie Lowe	Ex officio: Steering Group	1 Nov 2020 - 31 Oct 2022
Board Member	Alan Lees	Trustee Treasurer	1 Jan 2019 - 31 Dec 2023
Board Member	Matthew Thomas	External	1 Jan 2019 - 31 Dec 2023
Board Member	Sarah Ings	Membership Representative	17 Jan 2022 - 16 Jan 2025
Board Member	Haf Rees	Membership Representative	1 Apr 2020 - 31 Mar 2023
Board Member	Kim Whitmore	Membership Representative	1 Apr 2020 - 31 Mar 2023
Board Member	Rebecca Whibley	Membership Representative	1 Apr 2020 - 31 Mar 2023
Board Member	Chandni Malhotra	Membership Representative	1 Jan 2019 - 31 Dec 2021
Board Member	Chloe Healy	Membership Representative	19 Mar 2022 - 18 Mar 2025

Board Appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.
The deputy chief commissioner was appointed by the chief commissioner.
The trustee treasurer is a board appointment.
The Steering Group representatives were appointed by the chief commissioner in consultation with the membership of the county. They were selected as trustees by their fellow Steering Group members.
The lead volunteers who serve on the Operations Group were appointed by the chief commissioner.
Those appointed since November 2016 have been approved by the board.
Elected members are board appointments.
Ex officio members cannot exceed their five-year term of appointment on the board.
Elected members of the board serve a maximum of three years with an option to extend for a further two years.
Elected members of the board were selected based on their skills and experience.
The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis with the needs of the group and individuals being addressed.

Other Governance Groups

The board of trustees is supported by –

- Operations Group - This group deals with the day-to-day operations of the region: the region office, staff and campsites which are under supervision by the region manager as well as the volunteer operations of activities and adventure, learning and development and marketing and communications.
- Risk Group – This group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips
- Steering Group - The group informs decision-making with the views of the membership at the core of its agenda.
- Property Group - This group reviews and informs on the region properties. This group has been disbanded in 2021 as a result of campsite closures. The Region has a lead volunteer for property who is part of the Risk Group.
- Finance Group – This group reviews and informs on the region finances.

Each group was able to invite experts to join them to inform discussions. Visitors had no voting rights.

- Board of Trustees Chair - Chief Commissioner (unless delegated)
- Operations Group Chair - Chief Commissioner (unless delegated)
- Risk Group Chair - Chair of Risk (unless delegated)
- Steering Group Chair - Chief Commissioner (unless delegated)
- Property Group - Chair of the Property Group (unless delegated)
- Finance Group – Chair -Trustee Treasurer (unless delegated)

Professional Advisers and Consultants

Registered office
Girlguiding London & South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG
www.girlguidinglaser.org.uk

The professional advisers and consultants during the year were as follows:

Banks
National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ
Virgin Money Savings
Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL
Charities Aid Foundation Bank Limited
25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Auditors
Brewers Chartered Accountants
Bourne House, Queen Street, Gomshall, GU5 9LY

Legal consultants
For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

Activities and Adventure

Activities

- 50 Ways to Celebrate - The 50 Ways to Celebrate challenge pack was released on 1 July to mark the end of Sally Christmas's term as Chief Commissioner as well as celebrating 50 years of the region in 2021.

- Girlguiding and British Army Takeover Day - On 16 October we took more than 150 members to Royal Artillery Barracks, Woolwich. Guides, Rangers, and Young Leaders completed three of the Lead Stage 5 Skills Builders, as well as teambuilding activities. This event was organised in partnership with the British Army and Girlguiding UK and was rescheduled from 2020 due to the pandemic.

- The Champions, Take Action for Nature - The Champions have produced an I'm a Champion for Nature badge, for their project with the Royal Society for the Protection of Birds (RSPB). This is a series of packs for each section called Take Action for Nature. These include Championing Nature, taking action and age-appropriate RSPB inspired activities. The badges were launched in Raspberry Ripple and Social media in November.

- Festival of LaSER - We held a virtual event to celebrate 50 years of the region as well as World Thinking Day over the weekend of the 20-21 February 2021. The event took place on YouTube with pre-recorded videos that went live at set times over the weekend. We had a selection of fantastic videos from many contributors across the region. The 43 videos are still available to watch on the region's YouTube channel. The Festival of LaSER videos combined had 23,400 views over the weekend and a further 6,650 since then.

- Festival of Remembrance, Cenotaph, Lord Mayor's Show - This year we were able to attend these events again, after they were cancelled in 2020 due to the pandemic. Sussex West county represented with a float for the Lord Mayor's Show, while London North East county volunteered at the feeding station. Kent East county was part of the Cenotaph parade, and Middlesex East county volunteered at the Festival of Remembrance. As it was the 100th birthday of the Royal British Legion, we were able to put forward three 18-year-old Rangers from Middlesex East to be part of a special performance called RBL100, during the televised festival.

Activities and Adventure

Adventure

- Brownie event at Kingswood - was originally planned for 2021 but was cancelled due to the pandemic. Kingswood have agreed to repurpose the deposit for use at a later date.

- International opportunities - we didn't offer any region international trips in 2021 due to the ongoing uncertainty around the pandemic. We did, however, offer a variety of international-inspired activities that could be done from home as part of the Festival of LaSER. LaSER were allocated nine places on the World Scout Jamboree (WSJ), Korea, 2023 and we held a successful selection event in November with over 70 young members in attendance. All nine spaces and a leader have been confirmed. The response to the selection event was incredible and we are looking to offering an international experience in 2023 for the girls who were not selected to attend the WSJ.

Miah loves Brownies! She went on her very first outing and won't stop talking about her experience. We are so proud of her and we know that with the help and support of leaders, Miah will go far in Brownies and in life.

Learning & Development

- RSPB Running Outdoor Nature Sessions training - Our first 'Running Outdoor Nature Sessions' training session took place on 18 September with 21 attendees. It had some very positive feedback. After completing the training, leaders should feel more comfortable delivering activities outdoors and in nature with their unit. There are now 13 trainers trained in delivering these sessions.

- Commissioner training days – approximately 200 attendees across three events.

- A Safe Space Level 3 – 65 sessions held, 1129 people trained.

- A Safe Space Level 4 – 2 sessions held, 25 people trained.

- First response - to give support to counties – 31 sessions held, over 600 people trained.

- Trainers conference – 40 attendees.

- As of May 2022: 71 trainers, 17 tutors, 10 trainer reviewers and 14 prospective trainers.

- Duke of Edinburgh (DofE)
  - Bronze: 78 enrolments, 48 completions
  - Silver: 31 enrolments, 6 completions
  - Gold: 17 enrolments, 3 completions
  - Introduction to DofE for leaders training
    This training session took place face-to-face on 6 November in Croydon with 3 leaders. It was funded by the DofE Diamond Fund grant.

- Peer Ed - Our new coordinator, Vicky Cunningham, was appointed. Plans have now started for weekend trainings which will take place in 2022.

Marketing and Communications (M&C)

- Social media and e-communications focused on offering advice and support, as well as “good news” stories, in order to support volunteers to carry on throughout the pandemic.

- The team added one role – a part-time growth and retention officer who focusses on both girl and volunteer retention and recruitment.

- Several new M&C volunteers were recruited, such as a new Chair of the Champions, and two Inspire Coordinators who will focus on the new 18-30 offer.

- The Hive were busy with several projects. Some of the key ones were:
  - producing a digital cookbook with recipes from all around the world. They also produced several blog posts, such as their popular monthly book club posts.
  - STEM-tacular, an online event focused on all things Science, Technology, Engineering and Mathematics.
  - UK Parliament Week activities – including a booklet and interviews with MPs.
  - These are all summarised in their monthly “Hello from The Hive” newsletter.

- The Champions were also busy, with key activities including:
  - Producing a Take Action for Nature resource and badge in partnership with the RSPB, encouraging members to become advocates for nature.
  - Continued promotion of their new suite of Take 10 badges, which promote mental health awareness and activities.

- The Ambassadors were in demand, and mainly attended online events. Several ambassadors had their badges produced, which they give to units after attending their meetings.

- LaSER hosted a large online event for World Thinking Day 2021, called Festival of LaSER. It was comprised of several videos posted live on YouTube, and was very well received. This also included a challenge pack and a badge.

Region News

COVID-19

- We faced an unexpected additional decline in membership due to the pandemic. The subscription received for 2021 was 9.6% less than budgeted.
- Face-to-face guiding returned to a limited extent but there were issues around membership loss and logistics in facilitating unit meetings.
- Our campsites closed from March 2021.
- The region office was partially open at times across the year, in line with Government advice.
- Some staff were furloughed which was dependent on business needs.
- International trips were postponed to 2023.
- Kingswood was postponed to 2023.

Closure of Campsites

- The Trustees have a duty to ensure that members' funds are spent wisely and therefore at the 21 January 2021 meeting of the Region Trustees a unanimous decision was made to release the leases of both the Region campsites: Cudham Shaws and Chigwell Row with immediate effect.
- Cudham – The site had been unoccupied since 31 December 2021 with all staff having been made redundant. The site was handed over to Trust for London at the beginning of April 2022. The site will now be operated by Bexley District Scouts. All the closing costs have been provided in 2021.
- Chigwell – Negotiations are still ongoing with Trust for London and the potential leaseholders. All but one staff member were made redundant in 2021. We draw your attention to Note 21 in the accounts which gives details of the associated contingent liability.

Financials

Investment Policy

When setting the investment policy, the Board of Trustees considered the risk and rewards of returns and their duty to safeguard the charity assets. The cash assets were managed as follows:

Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account. Both accounts are held with NatWest.
Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money, offering a better interest rate. This account has instant access. Requirements were reviewed by the finance department on a quarterly basis and no changes were required.
Any capital that was not expected to be used within the year was held in a COIF share account with CCLA.
The Board of Trustees have considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity.

Review of the financial position

Income and expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £618,533 (2020 £845,648) and total expenditure amounted to £1,079,011 (2020 £766,444). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the region. The net deficit for the year amounted to £460,478 (2020 net surplus of £79,204).

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members decreased in 2021 to £451,440 (2020 £623,980) as there was a fall in membership due to COVID-19. In 2022 subscriptions have risen approximately 16%.
- International activities - £34,920 (2020 £695). There were no international trips in 2020 and 2021 due to COVID-19. The income shown in 2021 reflects the brought forward income from 2020 which Girlguiding LaSER were able to retain.
- Income from our campsites - £4,688 (2020 £38,031). Campsite income was considerably lower as the sites were closed due to COVID-19 and the decision to permanently close them for most of the year.
- Programme and training activities in 2021 raised £22,518 (2020 £10,725).

The main expenditure on charitable activities comprised:

- Staff costs - £408,227 (2020 £481,768). The decrease was due the reduction in staff following the decision to close the campsites.
- International trips (including share of support costs) - £18,656 (2020 £55,752). The costs reflect provisions for unrecoverable prepaid costs for cancelled trips.
- Expenditure from our campsites (including a share of support costs) - £894,589 (2020 £508,950). Costs were reduced due to limited activities at the sites due to COVID-19 and the decision to permanently close them.
- Programme and training activities (including a share of support costs) - £80,135 (2020 £112,017).

Balance Sheet

The total net assets for the year decreased by £460,478 to £1,319,171 in 2021. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,273,320 (2020 £1,396,634).

Funds

The specific uses of the designated funds and restricted funds are given in Note 14 and Note 15.

Risk Management

The Board of Trustees reviewed the reserves policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any losses incurred as a result of the COVID-19 pandemic. The main risks are –

- Declining membership are a result of the pandemic, and the membership was on the decline prior to the pandemic. The region is focusing on retaining and building on membership given the challenges faced. In 2021 we successfully appointed a Growth Officer to help the region in this specific area.

- Reputational and financial risk because of campsites closing. The region has worked very closely with all stakeholders to minimize this risk.

Reserves Policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as ‘income which becomes available to the charity and is to be expended at the executive committee’s discretion in furtherance of any of the charity’s objectives, but is not yet spent, committed or designated’.

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be	2021 £	2020 £
Total running costs (administration, establishment, finance & payroll) for the following financial year	418,648	459,653
Reserves calculation breakdown	**2021 £**	**2020 £**
6 months of running costs	209,324	229,827
25% of running costs for unforeseen eventualities	104,662	114,913
Total reserves to be held	**313,986**	**344,740**
The reserves held by Girlguiding LaSER were	**2021 £**	**2020 £**
Total general reserves at year end	1,224,711	1,454,749
Less fixed assets in general reserves	(167,750)	(324,882)
Total	**1,056,961**	**1,129,867**

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will help support the closure of the campsite (should there be any unexpected/additional costs) and provide contingency for future events and international trips.

Going Concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets, forecasts and cashflow forecasts have been prepared which reflect the actual subscription income receivable in 2022 (up 16% from 2021) and activities post-closure of the campsites. Following this review, the trustees believe there are sufficient cash resources and reserves for the foreseeable future.

Future Plans

- Developing a five-year strategy aligning with Girlguiding strategy.
- Re-establish LaSER international trips, both to Europe and further afield.
- Large and small-scale events are planned for 2022 and 2023.

Statement of Board of Trustee responsibilities

- The voting members of the Board of Trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).

- Charity law requires the Board of Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:

    - Select suitable accounting policies and apply them consistently.

    - Observe the methods and principles in the charities statement of recommended practice (SORP).

- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

- The Board of Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

  This report was approved for and on behalf of the Trustees on 28 May 2022 and signed on its behalf by

Amanda Teasel
Chair of the Board of Trustees

Auditor's responsibilities for the audit of the financial statements

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activity, the balance sheet, statement of cashflows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council (FRC)'s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if,

individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations is as follows:

- We identified those laws and regulations considered to have a material effect on the financial statements and operations of the charity, including the financial reporting framework, data protection legislation, health and safety and safeguarding regulations.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brewers Chartered Accountants 30th September 2022
Statutory Auditor

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Brewers Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities - Year ended 31 December 2021

Note		2021												2020
		Continued Activities				Discontinued Activities				Total by Fund				Total
		Unrestricted Funds				Unrestricted Funds				Unrestricted Funds				
		General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	Total General Funds	Total Designated Funds	Total Restricted Funds	Total Funds	Total Funds All Activities
		£	£	£	£	£	£	£	£	£	£	£	£	£
	Income from													
2	Donations and legacies	453,651	6,224	1,444	461,319	-	-	350	350	453,651	6,224	1,794	461,669	654,090
3	Income from charitable activities	57,438	-	-	57,438	-	4,688	-	4,688	57,438	4,688	-	62,126	49,451
4	Income from other trading activities	-	-	-	-	-	7,185	-	7,185	-	7,185	-	7,185	9,452
19	Other income	8,934	-	-	8,934	-	78,018	-	78,018	8,934	78,018	-	86,952	126,671
	Investment	601	-	-	601	-	-	-	-	601	-	-	601	5,984
	Total Income	**520,624**	**6,224**	**1,444**	**528,292**	**-**	**89,891**	**350**	**90,241**	**520,624**	**96,115**	**1,794**	**618,533**	**845,648**
	Expenditure on													
5	Costs of raising funds	-	-	-	-	-	-	-	-	-	-	-	-	2,674
6	Expenditure on charitable activities	173,471	-	10,951	184,422	124,831	621,298	148,460	894,589	298,302	621,298	159,411	1,079,011	763,770
	Total Expenditure	**173,471**	**-**	**10,951**	**184,422**	**124,831**	**621,298**	**148,460**	**894,589**	**298,302**	**621,298**	**159,411**	**1,079,011**	**766,444**
	Net income/(expenditure) before transfers	347,153	6,224	(9,507)	343,870	(124,831)	(531,407)	(148,110)	(804,348)	222,322	(525,183)	(157,617)	(460,478)	79,204
14/15	Transfers between funds	(422,675)	9,832	753	(412,090)	(29,685)	439,180	2,595	412,090	(452,360)	449,012	3,348	-	-
	Net movement in funds	**(75,522)**	**16,056**	**(8,754)**	**(68,220)**	**(154,516)**	**(92,227)**	**(145,515)**	**(392,258)**	**(230,038)**	**(76,171)**	**(154,269)**	**(460,478)**	**79,204**
	Balances brought forward at 1 January	1,271,003	9,833	60,665	1,341,501	183,746	92,227	162,175	438,148	1,454,749	102,060	222,840	1,779,649	1,700,445
	Balances carried forward at 31 December	1,195,481	25,889	51,911	1,273,281	29,230	-	16,660	45,890	1,224,711	25,889	68,571	1,319,171	1,779,649

Balance sheet -
Year ended 31 December 2021

Note		2021		2020	
		£	£	£	£
	Fixed assets				
9	Tangible fixed assets		167,750		446,755
	Current assets				
10	Stock	9,540		20,252	
11	Debtors	37,933		90,524	
	Bank and cash balances	1,273,320		1,396,634	
		1,320,793		**1,507,410**	
12	Creditors - amounts falling due within one year	(169,372)		(174,516)	
	Net current assets		**1,151,421**		**1,332,894**
21	Provision for liabilities and charges		-		-
13	**Net assets**		1,319,171		1,779,649
	Funds				
	Unrestricted funds				
	General funds		1,224,711		1,454,749
14	Designated funds		25,889		102,060
15	**Restricted funds**		68,571		222,840
			1,319,171		**1,779,649**

The accounts were approved and authorised for issue by the Trustee Board and signed on its behalf by

Amanda Teasel (Chair of the Board of Trustees)

Alan Lees (Trustee Treasurer)

Statement of cash flows - Year ended 31 December 2021

Note		2021			2020		
		Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
		£	£	£	£	£	£
	Cash flows from operating activities						
18	Net cash provided by operating activities	(147,255)	29,865	(117,390)	260,499	(125,564)	134,935
	Cash flows from investing activities			-			
	Dividends, interest and rents from investments	601	-	601	5,984	-	5,984
	Purchase of tangible fixed assets	(7,902)	-	(7,902)	(1,422)	(20,790)	(22,212)
	Disposal of tangible fixed assets	404	973	1,377	-	83	83
	Net cash provided by investment activities	**(154,152)**	**30,838**	**(123,314)**	**265,061**	**(146,271)**	**118,790**
	Change in cash and cash equivalents in the reporting period	(154,152)	30,838	(123,314)	265,061	(146,271)	118,790
	Cash and cash equivalents at the beginning of the reporting period	1,271,730	124,904	1,396,634	1,006,669	271,175	1,277,844
	Cash and cash equivalents at the end of the reporting period	**1,117,578**	**155,742**	**1,273,320**	**1,271,730**	**124,904**	**1,396,634**

Notes to the finance statements - Year ended 31 December 2021

1 Accounting policies

a. Basis of accounting and scope of the accounts

The accounts comprise the activities of the Region, which includes those of the two sites operated by the Region at Chigwell Row & Cudham Shaws Outdoor Centre.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding LaSER constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding LaSER's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b. Fund accounting

The Region's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Board of Trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the Board of Trustees for any purpose.

Designated funds - Designated funds, are those funds set aside by the Board of Trustees for specific purposes, together with the funds held by the site management committees and Friends groups for use at the relevant site. Details of the purpose of each fund are set out in Note 14.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 15.

c. Income

There are three main income streams for the Charity; Annual subscriptions received from the membership within the London and South East region, International trip payments are made by those participating in trips organised by the Charity, Campsite income is generated from the provision of accommodation, camping opportunities, events and activities on the campsite. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with members in pursuance of the Region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met. Income for International trips from participants is deferred to the year of the trip.

The charity benefited from assistance provided under the furlough scheme and discretionary grants from local borough councils for the campsites. Amounts received have been recorded in other income the details of which are given in Note 19.

d. Expenditure

The expenditure of the Region is analysed around the activities of the Charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activities reflects the cost of paying for and organising the trips, the expenditure on campsites covers the cost of operating the site, marketing and publicity is mainly concerned with raising awareness throughout the region and the grants payable comprise payments made to other Girlguiding charities to assist with the capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost. Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the Charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

Redundancy - payments made in the year were made in accordance with statutory provisions.

e. Fixed assets

Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The rates used are:

Freehold and leasehold property	over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment	10% - 20% straight line
Motor vehicles	25% reducing balance

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 13. These funds are then used to write off the asset over its estimated useful life.

f. Stock

Stock is valued at the lower of cost and net realisable value.

g. Debtors

Debtors are stated at their recoverable amount - that is, the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services.

h. Cash at bank

Cash and cash equivalents comprise deposits which have 3 months or less maturity.

i. Creditors

Creditors are recognised when the charity has a present legal or constructive obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated with sufficient reliability. Creditors are stated at their settlement amount - that is, the amount that it is anticipated will be paid to settle the Charity's liabilities.

j. Financial instruments

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

k. Pensions

The Region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by The Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

l. Operating leases

Rentals paid under operating leases are charged on a straight line basis over the term of the lease.

m. Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that the actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

- Carrying value of functional property
- Net realisable value of stock
- Recoverability of prepaid trips

n. Going Concern

The Trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared to reflect the ongoing impact of COVID-19 and the closure post year end of the campsites. The Trustees as a result believe that Girlguiding LaSER is a going concern as the level of unrestricted reserves are sufficient to cover losses which are incurred for the foreseeable future.

2 Donations & legacies

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Subscriptions	451,440	-	-	451,440	-	-	-	-	451,440	-	-	451,440
Donations	2,211	6,224	-	8,435	-	-	350	350	2,211	6,224	350	8,785
Grants	-	-	1,444	1,444	-	-	-	-	-	-	1,444	1,444
	453,651	**6,224**	**1,444**	**461,319**	-	-	**350**	**350**	**453,651**	**6,224**	**1,794**	**461,669**

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Subscriptions	623,980	-	-	623,980	-	-	-	-	623,980	-	-	623,980
Donations	5,455	261	-	5,716	-	-	14,857	14,857	5,455	261	14,857	20,573
Grants	-	3,135	6,402	9,537	-	-	-	-	-	3,135	6,402	9,537
	629,435	**3,396**	**6,402**	**639,233**	-	-	**14,857**	**14,857**	**629,435**	**3,396**	**21,259**	**654,090**

3 Income from charitable activities

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	34,920	-	-	34,920	-	-	-	-	34,920	-	-	34,920
Programme & training activities	22,518	-	-	22,518	-	-	-	-	22,518	-	-	22,518
Provision of campsites	-	-	-	-	-	4,688	-	4,688	-	4,688	-	4,688
	57,438	-	-	**57,438**	-	**4,688**	-	**4,688**	**57,438**	**4,688**	-	**62,126**

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	695	-	-	695	-	-	-	-	695	-	-	695
Programme & training activities	10,725	-	-	10,725	-	-	-	-	10,725	-	-	10,725
Provision of campsites	-	-	-	-	-	38,031	-	38,031	-	38,031	-	38,031
	11,420	-	-	**11,420**	-	**38,031**	-	**38,031**	**11,420**	**38,031**	-	**49,451**

4 Income from trading activities

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Campsite shops & other trading income	-	-	-	-	-	816	-	816	-	816	-	816
Rental income	-	-	-	-	-	6,369	-	6,369	-	6,369	-	6,369
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	**7,185**	-	**7,185**	-	**7,185**	-	**7,185**

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Campsite shops & other trading income	412	-	-	412	-	2,671	-	2,671	412	2,671	-	3,083
Rental income	-	-	-	-	-	6,369	-	6,369	-	6,369	-	6,369
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
	412	-	-	**412**	-	**9,040**	-	**9,040**	**412**	**9,040**	-	**9,452**

5 Cost of raising funds

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
Campsite shops & merchandise	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	-
Campsite shops & merchandise	-	-	-	-	-	2,674	-	2,674	-	2,674	-	2,674
	-	-	-	-	-	**2,674**	-	**2,674**	-	**2,674**	-	**2,674**

6 Expenditure on charitable activities

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	18,656	-	-	18,656	-	-	-	-	18,656	-	-	18,656
Grants payable	-	-	10,951	10,951	-	-	-	-	-	-	10,951	10,951
Programme & training activities	80,135	-	-	80,135	-	-	-	-	80,135	-	-	80,135
Marketing & publicity	74,680	-	-	74,680	-	-	-	-	74,680	-	-	74,680
Provision of Campsites		-	-	-	124,831	621,298	148,460	894,589	124,831	621,298	148,460	894,589
	173,471	**-**	**10,951**	**184,422**	**124,831**	**621,298**	**148,460**	**894,589**	**298,302**	**621,298**	**159,411**	**1,079,011**

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds All Activities
	£	£	£	£	£	£	£	£	£	£	£	£
International activities	55,717	35	-	55,752	-	-	-	-	55,717	35	-	55,752
Grants payable	-	100	12,949	13,049	-	-	535	535	-	100	13,484	13,584
Programme & training activities	112,017	-	-	112,017	-	-	-	-	112,017	-	-	112,017
Marketing & publicity	73,467	-	-	73,467	-	-	-	-	73,467	-	-	73,467
Provision of Campsites	-	-	-	-	-	499,592	9,358	508,950	-	499,592	9,358	508,950
	241,201	**135**	**12,949**	**254,285**	**-**	**499,592**	**9,893**	**509,485**	**241,201**	**499,727**	**22,842**	**763,770**

Grants are made to individual Girlguides and Girlguiding branches in the region. No grant awarded in the year was material.

7 Staff costs

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Gross pay	232,169	125,570	357,739	235,276	184,847	420,123
Social security costs	16,376	7,269	23,645	17,985	11,967	29,952
Other pension costs	19,910	6,933	26,843	19,854	11,839	31,693
	268,455	**139,772**	**408,227**	**273,115**	**208,653**	**481,768**

Average number of employees was	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Region Headquarters	10.2	-	10.2	9.5	-	9.5
Campsites	-	6.8	6.8	-	13.2	13.2
	10.2	**6.8**	**17.0**	**9.5**	**13.2**	**22.7**

Key management comprise of Region Manager for whom total emoluments were £55,098 in the year (2020 £55,151). No member of staff earned in excess of £60,000.

8 Support costs

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Computer support	10,339	-	10,339	11,996	-	11,996
Photocopier	976	-	976	763	-	763
Postage & stationery	3,551	-	3,551	3,340	-	3,340
Staff recruitment	100	-	100	49	-	49
Insurance	3,418	-	3,418	4,147	-	4,147
Property costs	6,257	-	6,257	5,445	-	5,445
Utilities	2,033	-	2,033	1,495	-	1,495
Telephone	6,044	-	6,044	6,999	-	6,999
Repairs & maintenance	4,113	-	4,113	4,090	-	4,090
Life assurance	2,852	-	2,852	1,692	-	1,692
Steering group meetings	5,750	-	5,750	3,456	-	3,456
Subscriptions	1,167	-	1,167	938	-	938
Training	240	-	240	895	-	895
Welfare & travel	1,440	-	1,440	2,444	-	2,444
Payroll	1,579	-	1,579	1,603	-	1,603
Sundry	3,344	-	3,344	4,710	-	4,710
Depreciation	10,114	-	10,114	9,264	-	9,264
Loss on disposals	404	-	404	-	-	-
Bank charges	1,258	-	1,258	1,490	-	1,490
Governance costs	14,317	-	14,317	17,198	-	17,198
	79,296	**-**	**79,296**	**82,014**	**-**	**82,014**
Operating lease costs	2,826	-	2,826	3,580	-	3,580

8 Support costs continued

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
Governance costs	£	£	£	£	£	£
Audit fees	9,660	-	9,660	7,670	-	7,670
Accountancy fees	1,217	-	1,217	855	-	855
Professional fees	3,440	-	3,440	8,673	-	8,673
	14,317	**-**	**14,317**	**17,198**	**-**	**17,198**

Staff costs of £408,227 (2020 £481,768) and support costs of £79,296 (2020 £82,104) have been shared across charitable activities as follows

	2021	
	Staff cost allocation	Support cost allocation
Charitable activity	£	£
International activities	18,469	24
Programme and training activities	62,551	2,236
Marketing and publicity	68,535	781
Provision of campsites	258,672	76,255
	408,227	**79,296**

9 Fixed assets

	2021					
	Freehold Unrestricted	Long leasehold Unrestricted	Long leasehold Restricted	Short leasehold Restricted	Fixtures, fittings & equipment Unrestricted	Total
	£	£	£	£	£	£
Cost						
At 1 January 2021	296,972	179,011	202,317	89,770	388,495	1,156,565
Additions	-	-	-	-	7,902	7,902
Disposals	-	-	-	-	(47,564)	(47,564)
At 31 December 2021	296,972	179,011	202,317	89,770	348,833	1,116,903
Depreciation						
At 1 January 2021	172,244	80,569	91,068	79,146	286,783	709,810
Charge for the year	5,939	3,580	4,046	5,311	29,307	48,183
Impairments	-	94,862	107,203	5,313	29,969	237,347
Disposals	-	-	-	-	(46,187)	(46,187)
At 31 December 2021	178,183	179,011	202,317	89,770	299,872	949,153
Book Value						
At 31 December 2021	118,789	-	-	-	48,961	167,750
At 31 December 2020	124,728	98,442	111,249	10,624	101,712	446,755

10 Stock

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Goods and badges for resale valued at cost	**9,540**	**-**	**9,540**	**8,867**	**11,385**	**20,252**

11 Debtors

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Accounts receivable	3,636	-	3,636	-	-	-
Prepayments of general expenses	7,368	5,472	12,840	46,079	5,716	51,795
Prepayments of future activity expenses	18,011	32	18,043	32,038	-	32,038
Other debtors	820	2,594	3,414	4,838	1,853	6,691
	29,835	**8,098**	**37,933**	**82,955**	**7,569**	**90,524**

12 Creditors

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Creditors - amounts falling due in less than one year						
Social security and other taxes	5,518	878	6,396	6,035	2,523	8,558
Other creditors	7,122	3,338	10,460	7,336	431	7,767
Accruals for general expenses	8,646	142,964	151,610	6,500	200	6,700
Accruals & deferred income for future activities	906	-	906	143,316	8,175	151,491
	22,192	**147,180**	**169,372**	**163,187**	**11,329**	**174,516**

13 Analysis of net assets

	2021											
	Continued Activities				Discontinued Activities				Total			
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total
	£	£	£	£	£	£	£	£	£	£	£	£
General funds	138,520	1,039,778	17,183	1,195,481	29,230	-	-	29,230	167,750	1,039,778	17,183	1,224,711
Designated funds	-	25,889	-	25,889	-	139,082	(139,082)	-	-	164,971	(139,082)	25,889
Restricted funds	-	51,911	-	51,911	-	16,660	-	16,660	-	68,571	-	68,571
Total net assets	**138,520**	**1,117,578**	**17,183**	**1,273,281**	**29,230**	**155,742**	**(139,082)**	**45,890**	**167,750**	**1,273,320**	**(121,899)**	**1,319,171**

	2020											
	Continued Activities				Discontinued Activities				Total			
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Total
	£	£	£	£	£	£	£	£	£	£	£	£
General funds	141,136	1,201,151	(71,284)	1,271,003	183,746	-	-	183,746	324,882	1,201,151	(71,284)	1,454,749
Designated funds	-	9,914	(81)	9,833	-	84,602	7,625	92,227	-	94,516	7,544	102,060
Restricted funds	-	60,665	-	60,665	121,873	40,302	-	162,175	121,873	100,967	-	222,840
Total net assets	**141,136**	**1,271,730**	**(71,365)**	**1,341,501**	**305,619**	**124,904**	**7,625**	**438,148**	**446,755**	**1,396,634**	**(63,740)**	**1,779,649**

14 Movement of funds

General fund

These funds comprise the assets available to the Region's Executive Committee, for use without any restrictions imposed by donors. Only one general fund is established for this purpose and the movements in that fund are those shown on the Statement of Financial Activities.

Designated funds

		2021														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters															
14a	Region Chief Commissioner's Fund	4,376				4,376	-				-	4,376	-	-	-	4,376
14b	International Travel Fund	3,784			10,585	14,369	-				-	3,784	-	-	10,585	14,369
14c	Dee Duckett Memorial Fund	401				401	-				-	401	-	-	-	401
14d	Buchanan Legacy	753			(753)	-	-				-	753	-	-	(753)	-
14e	Hardship Fund	519				519	-				-	519	-	-	-	519
14f	Associates Fund	-	3,048			3,048	-				-	-	3,048	-	-	3,048
14g	Travel Fund	-	3,176			3,176	-				-	-	3,176	-	-	3,176
	Held at and on behalf of Campsites															
14h	Staff House Fund	-				-	53,803	6,369	(165)	(60,007)	-	53,803	6,369	(165)	(60,007)	-
14i	Campsites' Funds	-				-	7,625	83,522	(621,133)	529,986	-	7,625	83,522	(621,133)	529,986	-
14j	Cudham & Chigwell Activities	-				-	799			(799)	-	799	-	-	(799)	-
14k	Repairs Chigwell	-				-	30,000			(30,000)	-	30,000	-	-	(30,000)	-
		9,833	**6,224**	**-**	**9,832**	**25,889**	**92,227**	**89,891**	**(621,298)**	**439,180**	**-**	**102,060**	**96,115**	**(621,298)**	**449,012**	**25,889**

£10,585 of fundraising was remaining (after refunds) from cancelled international trips. £753 had been previously designated re the Buchanan legacy - this should have been restricted funds. Transfers from the general fund of £529,986 reflect the shortfall between income and expenditure. Transfers to the general fund relate to the utilisation of designated funds to cover campsite closure costs (£60,007, £799 & £30,000).

14 Movement of funds continued

		2020														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters															
14a	Region Chief Commissioner's Fund	3,476	1,000	(100)	-	4,376	-	-	-	-	-	3,476	1,000	(100)	-	4,376
14b	International Travel Fund	2,403	1,416	(35)	-	3,784	-	-	-	-	-	2,403	1,416	(35)	-	3,784
14c	Dee Duckett Memorial Fund	201	200	-	-	401	-	-	-	-	-	201	200	-	-	401
14d	Buchanan Legacy	492	261	-	-	753	-	-	-	-	-	492	261	-	-	753
14e	Hardship Fund	-	519	-	-	519	-	-	-	-	-	-	519	-	-	519
	Held at and on behalf of Campsites															
14h	Staff House Fund	-	-	-	-	-	48,854	6,369	(1,420)	-	53,803	48,854	6,369	(1,420)	-	53,803
14i	Campsites' Funds	-	-	-	-	-	5,636	143,309	(500,846)	359,526	7,625	5,636	143,309	(500,846)	359,526	7,625
14j	Cudham & Chigwell Activities	-	-	-	-	-	799	-	-	-	799	799	-	-	-	799
14k	Repairs Chigwell	-	-	-	-	-	30,000	-	-	-	30,000	30,000	-	-	-	30,000
		6,572	**3,396**	**(135)**	**-**	**9,833**	**85,289**	**149,678**	**(502,266)**	**359,526**	**92,227**	**91,861**	**153,074**	**(502,401)**	**359,526**	**102,060**

Transfers from the general fund of 359,526 reflect the shortfall between income and expenditure.

Key

14a	Region Chief Commissioner's Fund	Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.
14b	International Travel Fund	Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.
14c	Dee Duckett Memorial Fund	To support international activities.
14d	Buchanan Legacy	To be used at the Region Chief Commissioner's discretion.
14e	Hardship Fund	Donation from the 2.6 challenge. Funds to support members suffering financial hardship.
14f	Associates Fund	Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LaSER at the discretion of its Trustees.
14g	Travel Fund	The Region Travel Fund is available to support individuals/unit/areas in LaSER with their transport cost for events and/or residentials. These funds will be available for guiding areas of deprivation which fall within the required criteria.
14h	Staff House Fund	Monies charged as rent on properties occupied by staff to be utilised in connection with the closure of the sites.
14i	Campsites' Funds	Represents general income and expenditure at the campsites.
14j	Cudham & Chigwell Activities	Funds have been transferred to assist with the closure of the site.
14k	Repairs Chigwell	Repairs at Chigwell campsite. Funds to be utilised in connection with the closure of the site.

15 Movement in funds - Restricted funds

		2021														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021	Balance at 1 January 2021	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2021
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters															
15a	Chief's Memorial Fund	19,080				19,080	-				-	19,080	-	-	-	19,080
15b	Edwards Legacy	2,297				2,297	-				-	2,297	-	-	-	2,297
15c	King George VI Fund	10,587	945	(674)		10,858	-				-	10,587	945	(674)	-	10,858
15d	Join Us	7,032		(339)		6,693	-				-	7,032	-	(339)	-	6,693
15e	Buchanan Legacy	498	217		753	1,468	-				-	498	217	-	753	1,468
15f	Diamond Duke of Edinburgh	1,290		(134)		1,156	-				-	1,290	-	(134)	-	1,156
15g	SNUG (Starting a New Unit Grant)	2,498		(425)		2,073	-				-	2,498	-	(425)	-	2,073
15h	The Hive	70		(70)		-	-				-	70	-	(70)	-	-
15i	Growth & Retention	2,781				2,781	-				-	2,781	-	-	-	2,781
15j	Space to Grow/Pears Grant	9,027	282	(9,309)		-	-				-	9,027	282	(9,309)	-	-
15k	Agatha's Fund	5,505				5,505	-				-	5,505	-	-	-	5,505
	Held at or on behalf of campsites															
15l	Cudham - Brownie House	-				-	83,131		(83,131)		-	83,131	-	(83,131)	-	-
15m	Cudham - Badgers House	-				-	28,120		(28,120)		-	28,120	-	(28,120)	-	-
15n	Chigwell Row - Holiday House	-				-	10,622		(10,622)		-	10,622	-	(10,622)	-	-
15o	Mary Lewis Legacy - Cudham	-				-	637		(637)		-	637	-	(637)	-	-
15q	Friends of Cudham	-				-	1,967				1,967	1,967	-	-	-	1,967
15r	Chigwell Chingford South Donation	-				-	23,355		(25,950)	2,595	-	23,355	-	(25,950)	2,595	-
15s	Mrs Andrews Donation	-				-	12,500				12,500	12,500	-	-	-	12,500
15t	Joan Dawney Memorial Fund	-				-	1,232				1,232	1,232	-	-	-	1,232
15u	British Science Week Donation	-				-	500				500	500	-	-	-	500
15v	Jack Petchey Equipment Fund	-				-	111				111	111	-	-	-	111
15w	Anonymous Donation for Chigwell	-				-	-	350			350	-	350	-	-	350
		60,665	1,444	(10,951)	753	51,911	162,175	350	(148,460)	2,595	16,660	222,840	1,794	(159,411)	3,348	68,571

£753 had been previously designated re the Buchanan legacy - this should have been restricted funds. The transfer of £2,595 from the general fund re Chigwell Defibrillator and Marquee. Transfers to the general fund relate to the impairment of the leasehold properties following the closure of the campsites (£80,014, £27,191 & £5,311).

15 Movement in funds - Restricted funds continued

		2020														
		Continued Activities					Discontinued Activities					Total				
		Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters															
15a	Chief's Memorial Fund	19,080	-	-	-	19,080	-	-	-	-	-	19,080	-	-	-	19,080
15b	Edwards Legacy	2,397	-	(100)	-	2,297	-	-	-	-	-	2,397	-	(100)	-	2,297
15c	King George VI Fund	9,450	1,137	-	-	10,587	-	-	-	-	-	9,450	1,137	-	-	10,587
15d	Join Us	8,851	-	(1,819)	-	7,032	-	-	-	-	-	8,851	-	(1,819)	-	7,032
15e	Buchanan Legacy	498	-	-	-	498	-	-	-	-	-	498	-	-	-	498
15f	Diamond Duke of Edinburgh	1,290	-	-	-	1,290	-	-	-	-	-	1,290	-	-	-	1,290
15g	SNUG (Starting a New Unit Grant)	4,719	3,772	(5,066)	(927)	2,498	-	-	-	-	-	4,719	3,772	(5,066)	(927)	2,498
15h	The Hive	70	-	-	-	70	-	-	-	-	-	70	-	-	-	70
15i	Growth & Retention	3,175	-	(394)	-	2,781	-	-	-	-	-	3,175	-	(394)	-	2,781
15j	Space to Grow/Pears Grant	12,177	1,493	(5,570)	927	9,027	-	-	-	-	-	12,177	1,493	(5,570)	927	9,027
15k	Agatha's Fund	5,505	-	-	-	5,505	-	-	-	-	-	5,505	-	-	-	5,505
	Held at or on behalf of campsites															
15l	Cudham - Brownie House	-	-	-	-	-	86,248	-	(3,117)	-	83,131	86,248	-	(3,117)	-	83,131
15m	Cudham - Badgers House	-	-	-	-	-	29,049	-	(929)	-	28,120	29,049	-	(929)	-	28,120
15n	Chigwell Row - Holiday House	-	-	-	-	-	15,934	-	(5,312)	-	10,622	15,934	-	(5,312)	-	10,622
15o	Mary Lewis Legacy - Cudham	-	-	-	-	-	637	-	-	-	637	637	-	-	-	637
15p	Beryl Fitzgerald Legacy	-	-	-	-	-	21	-	(21)	-	-	21	-	(21)	-	-
15q	Friends of Cudham	-	-	-	-	-	1,967	-	-	-	1,967	1,967	-	-	-	1,967
15r	Chigwell Chingford South Donation	-	-	-	-	-	25,950	-	-	(2,595)	23,355	25,950	-	-	(2,595)	23,355
15s	Mrs Andrews Donation	-	-	-	-	-	-	12,500	-	-	12,500	-	12,500	-	-	12,500
15t	Joan Dawney Memorial Fund	-	-	-	-	-	-	1,232	-	-	1,232	-	1,232	-	-	1,232
15u	British Science Week Donation	-	-	-	-	-	-	500	-	-	500	-	500	-	-	500
15v	Jack Petchey Equipment Fund	-	-	-	-	-	-	625	(514)	-	111	-	625	(514)	-	111
		67,212	**6,402**	**(12,949)**	**-**	**60,665**	**159,806**	**14,857**	**(9,893)**	**(2,595)**	**162,175**	**227,018**	**21,259**	**(22,842)**	**(2,595)**	**222,840**

15 Movement in funds - Restricted funds continued

Key

15a	Chief's Memorial Fund	The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it more open.
15b	Edwards Legacy	To send Guides and Young Adult Leaders to Our Chalet in Switzerland.
15c	King George VI Fund	To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres.
15d	Join Us	The Join Us Fund is a grant from Girlguiding to cover the cost of staff to review the Join Us waiting list and support counties in taking action to reduce the time girls have to wait to join Girlguiding.
15e	Buchanan Legacy	To be used at the Region Chief Commissioner's discretion.
15f	Diamond Duke of Edinburgh	Fund for encouraging girls in areas of deprivation.
15g	SNUG (Starting a New Unit Grant)	Units can claim up to £500 to assist in the opening of new units.
15h	The Hive	Awarded by Grow Wild Youth Project Fund for event at Kew held in March 2019.
15i	Growth & Retention	Grant received from Girlguiding HQ for the growth and retention programme.
15j	Space to Grow/Pears Grant	Funds received from a grant from Girlguiding HQ and The Pears Family Charitable Foundation to deliver membership growth through a number of initiatives including developing a staff-volunteer partnership model.
15k	Agatha's Fund	Funds donated to seed a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event has been postponed to 2023.
15l	Cudham - Brownie House	Following the closure of the campsites and the relinquishment of the leases, these funds were fully provided for in the year.
15m	Cudham - Badgers House	
15n	Chigwell Row - Holiday House	
15o	Mary Lewis Legacy - Cudham	Fund was to be used towards Cudham activities. However, following the closure of Cudham, the trustees are assessing the future use of this monies.
15p	Beryl Fitzgerald	Legacy received for Chigwell. Fully utilised in the year.
15q	Friends of Cudham	Fund comprises Friends of Cudham donations. However, following the closure of Cudham, the trustees are assessing the future use of these monies.
15r	Chigwell Chingford South Donation	Following the closure of the campsite, these funds were repaid to the donors.
15s	Mrs Andrews Donation	Donation to Chigwell for a vehicle to be used around the site, alternatively for a trampoline area or replacement of bunk beds. Once the new tenant has been identified (following the closure of the campsite), the trustees will make a decision of the future of this fund.
15t	Joan Dawney Memorial Fund	Legacy received for Chigwell. Once the new tenant has been identified (following the closure of the campsite), the trustees will make a decision of the future of this fund.
15u	British Science Week Donation	Donation received from London over the Border county to promote science activities. Once the new tenant has been identified (following the closure of the campsite), the trustees will make a decision of the future of this fund.
15v	Jack Petchey Equipment Fund	Donation received from London over the Border county to promote archaeology activities. Once the new tenant has been identified (following the closure of the campsite), the trustees will make a decision of the future of this fund.
15w	Anonymous Donation for Chigwell	Once the new tenant has been identified (following the closure of the campsite), the trustees will make a decision of the future of this fund.

16 Financial commitments

Minimum lease payments under operating leases were as follows

	2021						2020					
	Continued Activities		Discontinued Activities		Total		Continued Activities		Discontinued Activities		Total	
	Land & buildings	Other	Land & buildings	Other	Land & buildings	Other	Land & buildings	Other	Land & buildings	Other	Land & buildings	Other
Operating leases expiring	£	£	£	£	£	£	£	£	£	£	£	£
Not later than 1 year	-	754	-	-	-	754	-	754	-	-	-	754
Later than 1 year and not later than 5 years	-	2,072	-	-	-	2,072	-	2,826	-	-	-	2,826
Later than 5 years	-	-	-	-	-	-	-	-	-	-	-	-
	-	**2,826**	-	-	-	**2,826**	-	**3,580**	-	-	-	**3,580**

17 Connected charities

The Guide Association at Commonwealth Headquarters
The Guide Association is an umbrella organisation to the Region.
The Region is one of the nine separately constituted Country/Region Associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, Divisions, Districts and Units
Within the London & South East England Region, there are 19 County areas of the Guide Association, each further subdivided into Divisions, District and Units.
Each County, Division, District and Unit is responsible as a separate charity for their own finances.

Trefoil Guild
The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.
The Guild has a Regional Association, and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild.
The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Grants received from the Guide Association	**1,444**	**-**	**1,444**	**6,663**	**-**	**6,663**

18 Reconciliation of net income to net cash flow from operating activities

	2021			2020		
	Continued Activities	Discontinued Activities	Total	Continued Activities	Discontinued Activities	Total
	£	£	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(68,220)	(392,258)	(460,478)	235,544	(156,340)	79,204
Adjustments for						
Depreciation charge	10,114	38,069	48,183	9,263	36,090	45,353
Impairment of tangible fixed assets	-	237,347	237,347	-	-	-
Dividends, interest and rents from investments	(601)	-	(601)	(5,984)	-	(5,984)
Decrease/(increase) in stock	(673)	11,385	10,712	1,951	(1,623)	328
Decrease/(increase) in debtors	53,120	(529)	52,591	(1,044)	(7,373)	(8,417)
Increase/(decrease) in creditors and provisions	(140,995)	135,851	(5,144)	20,769	3,682	24,451
	(147,255)	**29,865**	**(117,390)**	**260,499**	**(125,564)**	**134,935**

19 Other income

	2021											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£
COVID grants	-	-	-	-	-	22,945	-	22,945	-	22,945	-	22,945
Furlough income	6,838	-	-	6,838	-	32,123	-	32,123	6,838	32,123	-	38,961
Insurance claim	2,096	-	-	2,096	-	22,950	-	22,950	2,096	22,950	-	25,046
	8,934	-	-	8,934	-	78,018	-	78,018	8,934	78,018	-	86,952

	2020											
	Continued Activities				Discontinued Activities				Total			
	Unrestricted Funds				Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£
COVID grants	-	-	-	-	-	42,120	-	42,120	-	42,120	-	42,120
Furlough income	24,064	-	-	24,064	-	60,487	-	60,487	24,064	60,487	-	84,551
	24,064	-	-	24,064	-	102,607	-	102,607	24,064	102,607	-	126,671

20 Trustee expenses

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind.

	2021		2020	
	£	No of Trustees	£	No of Trustees
Reimbursement of travel expenses	1,123	7	1,477	7
Other expenses	118	7	561	7
Food for Trustee meetings	283	-	291	-
Expenses paid to Trustees	**1,524**	**-**	**2,329**	**-**

21 Provision for liabilities and charges

A decision was taken on 21 January 2021 to close the campsites at Cudham Shaws and Chigwell Row and to relinquish the leases under which the properties are held. The lease for Cudham Shaws has been relinquished back to Trust for London, the freeholder and landlord of both sites and the costs associated with this have been accrued in the year to 31 December 2021.

The trustees are in discussion with Trust for London to assess costs that may be incurred to reinstate Chigwell Row to its original state of repair. The costs however cannot be determined with any material certainty at the time of signing the accounts as the cost will be affected by the activities of the new tenant and have therefore not been provided in the accounts. The trustees assess the maximum outlay would be in the region of £330,000 which will be partially funded by £90,000 which had been previously been designated for repairs and the trustees consider that there are sufficient cash reserves to meet any costs in excess of this.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

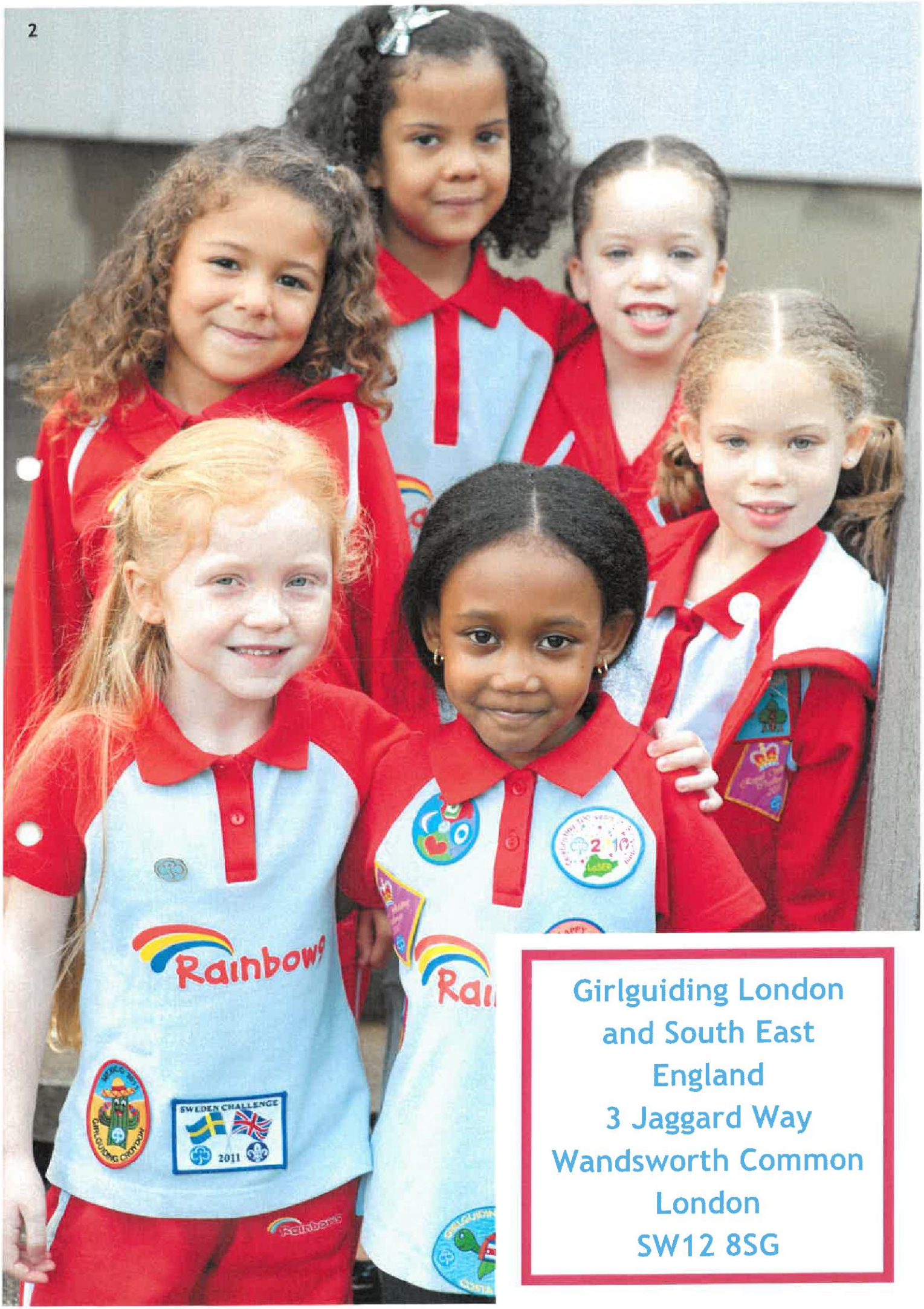
England & Wales - Charity number 308268

Accounts

ANNUAL REPORT TO THE TRUSTEES

WE DISCOVER, WE GROW
Girlguiding
London & South East England

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND
KNOWN AS GIRLGUIDING LONDON AND SOUTH EAST ENGLAND
FOR THE YEAR ENDING 31 DECEMBER 2020



Girlguiding London
and South East
England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

Message from the Chair of the Board of Trustees, The Chief Commissioner

I am pleased to be able to introduce Girlguiding London and South East England's (LaSER) report for 2020 on behalf of our trustees.

Girlguiding London and South East England covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the nine countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our vision is to give every girl the opportunity to gain life-changing experiences that enable her to discover the best in herself and make a difference in the world.

A total of 53,310 girls and young women in 3,422 units were members of the region in 2020. Despite the restrictions imposed as a result of the COVID-19 pandemic which meant that units could not meet face to face for most of the year, many of our Rainbows (aged 5-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) have continued to enjoy a varied programme delivered via activity packs, newsletters and virtual meetings.

We are indebted to our 6,183 trained leaders (including assistant leaders and leaders in training), and 933 young leaders (aged between 14 and 18 years of age) who have continued to support and inspire their girls throughout the crisis. A substantial proportion are key workers, or have volunteered to support their communities, often inspiring their girls to do so too.

I'd like to take this opportunity to thank all of our volunteers, for their commitment to guiding and our young members including our network of 528 volunteer managers (known as commissioners).

Sadly, despite all of our efforts, membership numbers had begun to fall considerably at the end of the year which has had a big impact on our income from subscriptions. Although we are sure that the resumption of normal meetings and residential events will eventually help guiding in the region to grow again, the trustees have had to make some difficult choices to ensure our financial stability, including the sad decision to relinquish the leases for our campsites, Chigwell Row and Cudham Shaws in February 2021.

Message from the Chair of the Board of Trustees, The Chief Commissioner

The work of the region is only possible due to the support, expertise and enthusiasm given by our staff and the volunteer members of the region team: our trustees, county commissioners, lead volunteers, trainers, committee chairs and members of task and finish groups, many of whom also run units in their own locality. It has been a tremendous privilege to have led the team as their chief commissioner for the past five years and, as I step down from the role, I would like to thank them all for their dedication and commitment to Girlguiding in LaSER.

Sally Christmas
Chief Commissioner and Chair of the Board of Trustees

TABLE OF CONTENTS

3 MESSAGE FROM THE CHAIR OF THE BOARD OF TRUSTEES, THE CHIEF COMMISSIONER

6 STATEMENT OF PURPOSE

7 ORGANISATIONAL STRUCTURE

15 LOOKING BACK: STRATEGIC OBJECTIVES AND DELIVERY

29 LOOKING FORWARD: STRATEGIC OBJECTIVES AND DELIVERY

32 COVID-19

34 REVIEW OF THE FINANCIAL POSITION

39 STATEMENT OF THE RESPONSIBILITIES OF THE BOARD OF TRUSTEES

40 INDEPENDENT AUDITOR'S REPORT

45 STATEMENT OF FINANCIAL ACTIVITIES

46 BALANCE SHEET

47 STATEMENT OF CASH FLOWS

48 NOTES TO THE FINANCIAL STATEMENTS

Statement of purpose

Girlguiding London and South East England (Girlguiding LaSER) offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England ("the region") is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

Public benefit

The Board of Trustees confirms that they have taken due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives in planning future activities.

Our vision

To give every girl the opportunity to gain life-changing experiences that enable her to discover the best in herself and make a difference in the world.

Our mission

We will deliver a challenging and fun programme of activities that offers new experiences, ensures our leaders and volunteers receive excellent training and support in order to give inspirational leadership, and delivers quality programmes that enable girls to gain new skills, confidence, and discover the best in themselves.

Our values and Girlguiding commitment

Fun - Challenging - Caring - Inclusive - Empowering - Inspiring

We will get better at all that we do for girls. We will work together to ensure that more girls from all backgrounds benefit from what we do. We will listen to girls and promote their voice. We will work collaboratively to improve our processes and decision-making.

Organisational structure

The region is one of nine separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration no.308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering.

The Board of Trustees is the decision-making group for policy and management decisions. They are supported by three groups: the Operations Group, the Risk Group and the Steering Group.

The region also includes two campsites: Chigwell Row and Cudham Shaws Outdoor Centre. These sites both have associated 'Friends' groups.

The board of trustees' structure

Voting members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
One deputy Commissioner	Chief commissioner	Ex officio
Two Steering Group representatives	Steering Group	Ex officio
Four membership trustees	Board of trustees	Elected
Two external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected

2020 board of trustees' members

Role	Name	Type	Term
Chief commissioner and chair of the board of trustees	Sally Christmas	Ex officio	23 July 2016 - 8 August 2021
Deputy chief commissioner and board member	Liz Smith	Ex office: operations group	23 July 2016 - 8 August 2021
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Catherine Breen	Membership representative	19 March 2017 - 18 March 2022
Board member	Rachael Graham	Membership representative	19 March 2017 - 18 March 2020
Board member	Alison Gregory	Membership representative	19 March 2017 - 18 March 2020
Board member	Lisa Barden	Ex officio: Steering group	1 July 2018 - 30 June 2022
Board member	Karen Binns	Ex officio: Steering group	1 July 2019 - 30 June 2021
Board member	Julie Lowe	Ex officio: Steering group	1 November 2020 - 31 October 2022
Board member	Alan Lees	Trustee treasurer	1 January 2019 - 31 December 2021
Board member	Matthew Thomas	External	1 January 2019 - 31 December 2021
Board member	Haf Rees	Membership representative	1 April 2020 - 31 March 2023
Board member	Kim Whitmore	Membership representative	1 April 2020 - 31 March 2023
Board member	Rebecca Whibley	Membership representative	1 April 2020 - 31 March 2023
Board member	Chandni Malhotra	Membership representative	1 January 2019 - 31 December 2021

Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.

The deputy chief commissioner was appointed by the chief commissioner.

The trustee treasurer is a board appointment.

The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county. They were selected as trustees by their fellow steering group members.

The lead volunteers who serve on the operations group were appointed by the chief commissioner. Those appointed since November 2016 have been approved by the board.

Elected members are board appointments.

Ex officio members cannot exceed their five year term of appointment on the board.

Elected members of the board serve a maximum of three years with an option to extend for a further two years.

Elected members of the board were selected based on their skills and experience.

The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis with the needs of the group and individuals being addressed.

Other governance groups

The board of trustees is supported by The Operations Group, Risk Group, Steering Group & Property Group.

Each group was able to invite experts to join them to inform discussions.

Visitors had no voting rights.

Board of trustees Chair - Chief Commissioner (unless delegated)
Steering Group Chair - Chief Commissioner (unless delegated)
Operations Group Chair - Chief Commissioner (unless delegated)
Risk Group Chair - Chair of Risk (unless delegated)
Property Group - Chair of the Property Group (unless delegated)

1. The Operations Group

This group deals with the day-to-day operations of the region: the region office, staff and campsites which are under supervision by the region manager as well as the volunteer operations of activities and adventure, learning and development and marketing and communications.

Role	Name	Type	Term
Chair	Liz Smith	Deputy chief commissioner	23 July 2016 - 8 August 2021
Member	Sally Christmas	Chief commissioner	23 July 2016 - 8 August 2021
Member	Helen Osborne	Chair of marketing & communications	1 January 2019 - 31 December 2021
Member	Jan Butler	Chair of risk group	7 June 2017 - 21 January 2021
Member	Amrita Sheldon	Region manager	From August 2017
Member	Collette Stone	Deputy chief commissioner (activities & adventure)	4 May 2017 - 8 August 2021
Member	Fiona Jackson	Lead volunteer for learning & development	1 July 2019 - 1 July 2022
Member	Hilary Chittock	Chair of property group	1 January 2019 - 31 December 2022
Member	Jooles Parkin	Chair of risk group	22 January 2021 - 22 January 2024

2. The Risk Group

This group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, insurances, and risk assessments for large scale events including international trips.

Role	Name	Type	Term
Chair	Jan Butler	Chair of Risk Group	7 June 2017 - 21 January 2021
Member	Debra Griffiths	Girlguiding membership	31 May 2014 - 31 May 2021
Member	Amrita Sheldon	Region Manager	From August 2017
Member	Catherine Breen	Trustee	7 June 2017 - 7 June 2021
Member	Hilary Chittock	Girlguiding membership/Chair of Property Group	4 April 2018 - 3 April 2021
Member	Alan Lees	Trustee Treasurer	1 January 2019 - 31 December 2021
Member	Karen Hopper	Girlguiding membership	4 April 2020 - 4 April 2023
Member	Jooles Parkin	Girlguiding membership	22 September 2020 - 21 January 2021
Chair	Jooles Parkin	Chair of Risk Group	22 January 2021 - 22 January 2024

Bethany used the additional time that lockdown provided to complete lots of badge work. Being part of Brownies at that time was great for doing that in her spare time and made us all as a family engage with her in cookery, gardening, researching local history and even space or aviation!

- A Brownie parent, Chiddingfold Brownies

3. The Steering Group

The group informs decision-making with the views of the membership at the core of its agenda.

Role	Name	Type	Term
Chair	Sally Christmas	Chief commissioner	17 September 2018 - 8 August 2021 (member from 23 July 2016 - 17 September 2018)
Chair	Liz Smith	Deputy chief commissioner	23 July 2016 - 8 August 2021
Member	Amrita Sheldon	Region manager	From August 2017
Member	Chris Martin	Chair of Trefoil Guild	November 2019 - October 2022
Member	County commissioners	County commissioners representing each of the 19 counties	N/A

4. The Property Group

This group reviews and informs on the region properties. This group has been disbanded in 2021 as a result of changes to the region's structure.

Role	Name	Type	Term
Chair	Hilary Chittock	Chair of the Property Group	1 January 2019 - 31 December 2022
Member	Collette Stone	Deputy Chief Commissioner (Activities and Adventure) from October 2018	1 January 2019 - 31 December 2022
Member	Janette Goss	County Commissioner	1 January 2019 - 31 December 2022
Member	Matthew Thomas	Trustee	1 January 2019 - 31 December 2022
Member	Debbie O'Halloran	Estate Manager	1 January 2019 - 30 September 2020
Member	Amrita Sheldon	Region Manager	From 1 Janaury 2019
Member	Jacqueline Martyr	Girlguiding Membership	1 January 2019 - 31 December 2022
Member	Kerri Hurley	Outdoor Activity Advisor	22 November 2019 - 22 November 2022
Member	Hannah Roberts	County Commissioner	8 September 2020 - 7 September 2023

I am glad we had Brownies on Zoom otherwise I wouldn't be close to getting my Gold Award!

- Meggie, aged 9, 3rd Plumstead Common Brownies

Professional advisors and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Virgin Money Savings
Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

CAF Bank Limited
25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Auditors

Brewers Chartered Accountants
Bourne House, Queen Street, Gomshall, GU5 9LY

Legal consultants

For Girlguiding:

Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE

For Girlguiding London and South East England:

Gullands Solicitors
16 Mill Street, Maidstone, Kent, ME15 6XT

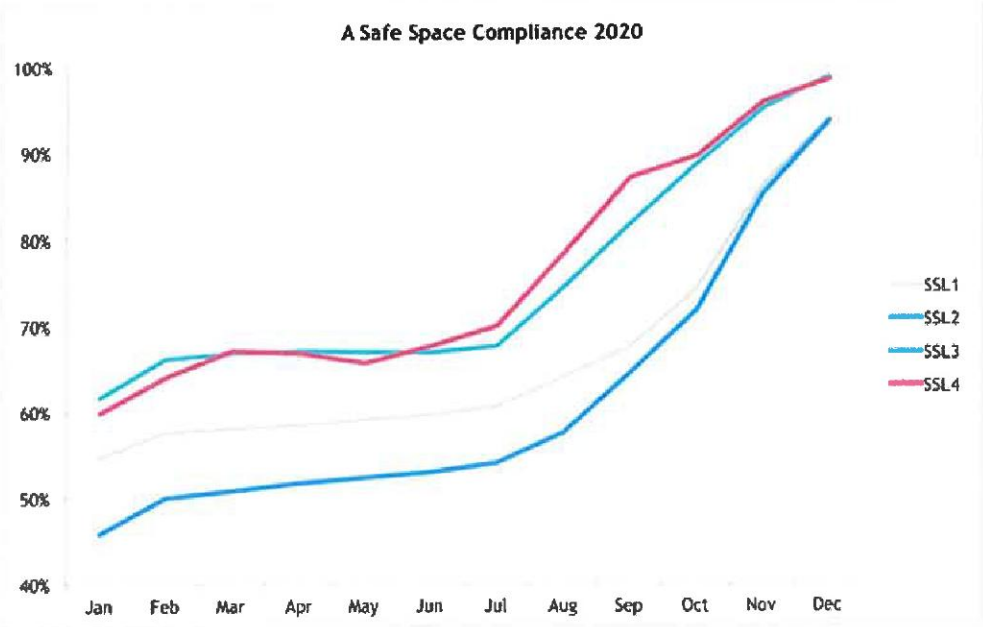
Looking back: Strategic objectives and delivery

Learning and development

In 2020 we moved our training sessions online following the restrictions due to the pandemic introduced in March. Our first region training day was able to take place in person on 28 February with 122 attendees. We would normally have planned our next region training day for June as an in-person event but this wasn't able to go ahead due the pandemic. We felt there was a strong need for training and support for our commissioners so the decision was made to find a way to provide this which led to the creation of our Toolkit training days (online training sessions using Zoom). The first one took place in June followed by further sessions throughout the year. We had 230 commissioners take part in our Toolkit sessions across 2020.

In 2020, our key priority was making sure all the volunteers in the region were compliant with the correct A Safe Space level for their role. As the pandemic meant no face-to-face training A Safe Space Level 3 & 4 was adapted to be delivered as an online training. In order that we could roll out this training, 33 of our trainers completed webinar training as well as sessions on how to train A Safe Space Level 3 & 4 online. During 2020 our region trainers held 72 A Safe Space Level 3 and 17 A Safe Space Level 4. The pandemic also impacted training for 1st Response so as a region we also supported counties in the later part of 2020 with their online 1st Response training and during 2020 we held 15 refresher sessions.

A Safe Space in Girlguiding LaSER statistics



In September 2020, we held our annual one-day trainers conference on zoom with 60 trainers (including prospective trainers). The aim of the day was to provide an opportunity for trainers, prospective trainers & advisers to come together to reflect on the changes of the last few months, think ahead to the future & update their skills and knowledge to support them in their Girlguiding LaSER role.

Two workshops were held during the year for prospective trainers, tutors and reviewers. During 2020, our trainers and prospective trainers delivered 1,801 hours of training. This included 1,056 hours of A Safe Space training and 274 hours of 1st Response training. At the end of 2020, we have 4 adult volunteers who are becoming a trainer, 21 prospective trainers, 80 trainers, 20 tutors and 10 reviewers - this includes three trainers who have completed the training qualification during 2020.

In 2020 we had the following Duke of Edinburgh enrolments: Bronze 33 / Silver 14 / Gold 6. We also had the following DofE completions: Bronze 17 / Silver 7 / Gold 3.

We also held our first virtual region teams day on Zoom on 24 October. The purpose of the day was to give team members the opportunity to contribute to the plans for the future of Girlguiding LaSER, taking into consideration Girlguiding's new strategy, 'Today, Tomorrow, Together', and the challenges caused by the current pandemic. It also gave the region teams the opportunity to get to know each other better.

Delivery

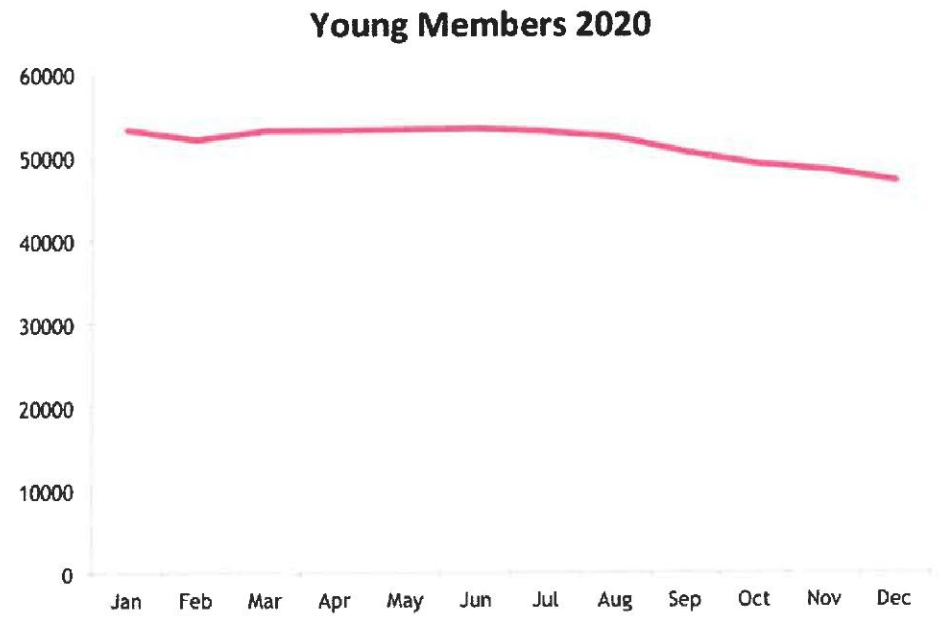
During 2020, three of our trainers completed additional training modules, further expanding the areas in which they can deliver training. The total of those able to deliver A Safe Space training is 41. Nineteen trainers are qualified to deliver 1st Response. During 2020 very few peer education sessions took place which is partly due to the difficulties around guiding moving online but also as a result of Girlguiding HQ being unable to extract the data from March to December of 2020. This was because of their staff furlough programme and the department restructure. In the latter part of 2020, peer education training was not offered by Girlguiding due to the pandemic. At the end of 2020, we have 10 peer educators.

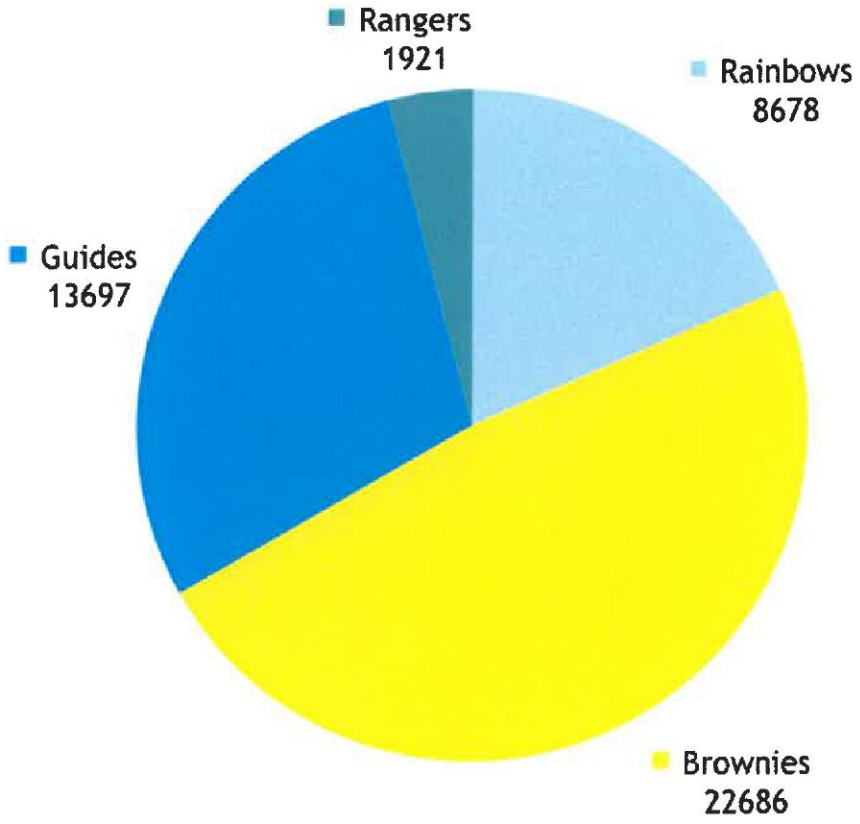
"I just wanted to thank everyone very much for the fantastic day ...It was such a great experience, made all the better by the enthusiasm of all the staff. Such a special day, thanks again for organising it for us."

- Unit leader who attended Microsoft Store Takeover

Membership data

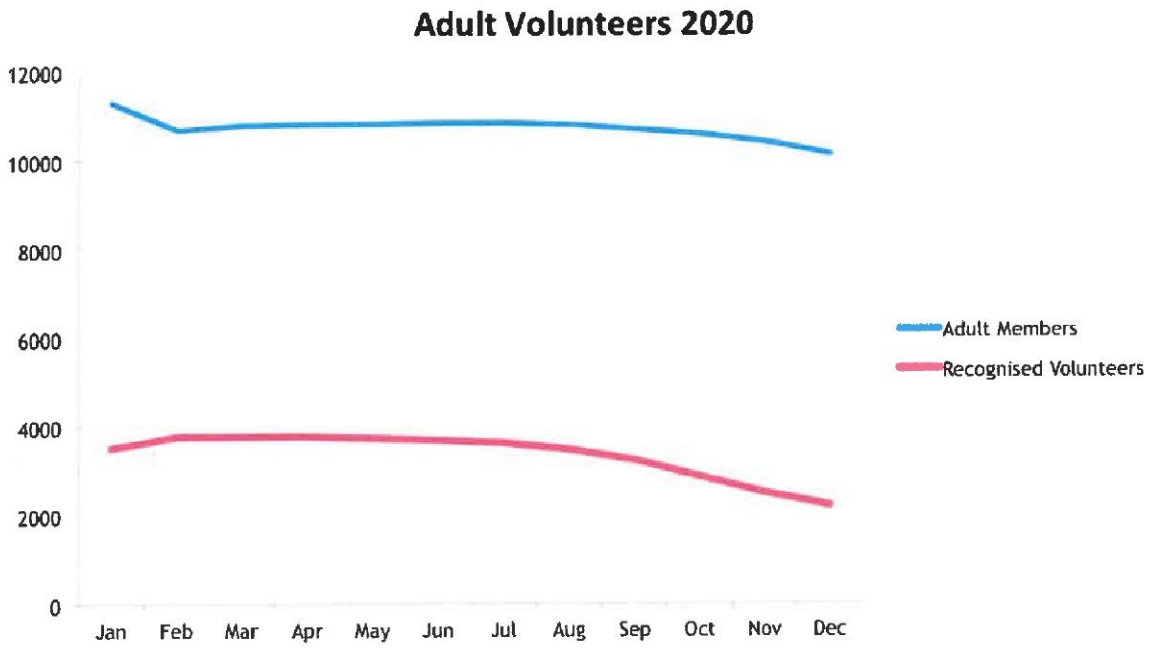
As a result of the pandemic during 2020 we experienced a significant drop in young member enquiries and in young member joiners, losing 6,242 members - approximately 22%. There was also a trend that units weren't taking girls in from the waiting list. Although we haven't experienced a significant difference in numbers for leavers or those waiting to transition to another section, unfortunately we haven't been able to recruit new members to fill those places.





Volunteers

During 2020 we also saw a decrease in adult volunteers which is due to a large reduction in volunteer enquiries and joiners as well as an increase in volunteers leaving. This year we also saw an increase in data cleansing on our membership database as a result of the A Safe Space compliancy deadline. Although we did see a decrease of 1,328 volunteers (38%) across 2020 we still have a strong waiting list for new volunteers, who we should hopefully be able to convert to active volunteers in 2021.



Doing the wildflowers event was my first time helping to run a region event, and it was really fun! It has definitely made me more confident on social media too.

- A member of The Hive

Activities and adventure

Brownies at Google

As part of the Girlguiding UK partnership with Google we were able to offer 100 Brownies from across the region the opportunity to attend a special event, Google's Digital Adventure Live, held at Google HQ on Wednesday 19 February 2020. The activities included using virtual reality headsets, programming robots and a talk from a YouTube presenter.

International Trips

In 2020 we had planned four international region trips for members aged 14-18 years old at the time of travel. The locations for expeditions were Philippines, China, India and Kenya. However due to the COVID-19 outbreak we were forced to postpone all trips. Then in December 2020 we made the difficult decision to cancel the trips so no international trips would take place in 2021 either.

Also planned for 2020 was the European Jamboree in Gdansk, Poland. A group of approximately 80 young women were planning to represent Girlguiding LaSER at the event. Sadly this was postponed to 2021 and then eventually cancelled in October after the UK contingent withdrew.

Lord Mayor's Show, Festival of Remembrance and the Cenotaph

In 2020 we had planned county representation at the Lord Mayor Show with a team from Sussex West creating a float and London North East supporting with the feeding station. Surrey East county were planning to be part of the Cenotaph parade and Middlesex East were due to support the Festival of Remembrance. All of these events were eventually cancelled as a result of the pandemic.

Partnerships

RSPB

The RSPB partnership was renewed during 2020 and during the year we encouraged units to complete the Together with Nature pack, Brilliant Birds pack and seasonal RSPB Growing Up Wild paw print badge. These packs were popular with units only able to meet outdoors for the majority of 2020 and for individuals to complete at home.

To encourage more connections to nature a small group of Girlguiding LaSER trainers supported the RSPB to create a new training programme throughout 2020 to be finalised in 2021. The purpose of the training is to encourage and support Girlguiding LaSER leaders in taking their units outside and experiencing nature. It will also support girls and young women to be a voice for nature.

Metropolitan Police Service

To celebrate the one-year anniversary of our partnership with the Metropolitan Police we held an event at Imber Court (home to the stables for the Mounted Police) with 67 Guides on Saturday 7 March 2020. There were sessions including completing an activity from the Challenge pack and a tour of the stables and small museum.We sold 529 challenge pack badges in 2020.

In early 2020 a working group was formed to start creating a Brownie version of the Police Challenge pack. This was put on hold due to the pandemic.

FareShare

In 2020 we launched a new partnership with FareShare, a food redistribution charity, with new activities and badges to raise awareness and funds for the charity.

The four activities were 'Shout about Food Waste' to spread awareness, 'Food Waste Hero' learning how to prevent food waste, 'Fundraising' with a variety of activities to fundraise for FareShare and 'Food Collection'. The food collection badge was to focus on FareShare's annual food collection event held around November each year but unfortunately due to the pandemic this didn't go ahead in 2020. Throughout 2020 we sold 1,286 badges.

Microsoft

At the end of February 2020 we held an event at the Microsoft Store on Oxford Street. The event was attended by 69 Guides and Rangers (aged 13+). As well as exploring the store, units also had the opportunity to take part in three workshops; Photography: Shoot, Edit & Share, Xbox Gaming Tournament: Overcooked and Entrepreneurship: Start Your Own Business. We had hoped to offer opportunities for units to visit the store for workshops following this initial day but this was unable to happen due to the pandemic. The Microsoft store instead offered us a package of online workshops for our members to join. These were very popular with the most attended sessions being Code your own Video Game with 69 workshops delivered and Minecraft Hour of Code with 32 sessions. Over the period that the workshops were held, we had 1,980 attendees.

British Army Takeover Day

As part of Girlguiding's partnership with the British Army we were due to have a Takeover Day at the Royal Military Academy Woolwich on Saturday 20 June 2020. This was postponed a couple of times last year but we hope to hold this in autumn of 2021.

My favourite experience from 2020 was when we all brought different foods from different countries for Chinese New Year and got to try them.

- Grace, 1st Wanstead Guides

Membership growth & retention

LaSER made a conscious effort to focus on retention during the pandemic and ran a survey in the summer to ask members how we could best support them to stay with guiding during this time. The most popular responses, such as offering practical ideas for online meetings, were used as the basis of our marketing and communications planning.

Following the work in 2019 with the Membership Retention Fund, the Growth & Retention lead volunteers and staff continued with this to develop a resource called Stay with Girlguiding. This was based on an existing transition resource produced by Girlguiding Midlands. This was due to be a printed resource, but the release of this tied in with the start of the COVID-19 pandemic. Towards the end of 2020 we updated the resource with learning from the pandemic and this will be made available on the LaSER website and posted out to every district and division commissioner in the region. If they use the resource to attempt to improve transition rates in their areas, they will be able to order a free badge for every adult volunteer in their area.

Plans to hire a Growth and Retention staff member were paused due to the COVID-19 pandemic, but we will hopefully recruit for this role in 2021.

Empower. Inspire. Grow.

Empower. Inspire. Grow, the marketing and communications training event planned in collaboration with Girlguiding Anglia, was proposed for the last weekend of November 2020. It was be intended for county communications and PR advisers and membership growth coordinators. Organisers debated holding the event online, but it was decided that due to capacity and the desire for the event to encourage in-person relationship building, the event will be pushed back and we will look to work with the Learning & Development team for online events in 2021 and then to work with Anglia again when we can meet in person again.

Space to Grow Together

This project funded two Growth and Communities Coordinators to work with Croydon, Surrey East and Kent West counties to develop and trial new ways of growing and retaining members. This has included exploring online volunteer recruitment, engagement with community events and organisations, giving targeted support to units at risk of closing and developing growth and communications volunteer teams at the county level and below. This work continued throughout 2020.

Digital communications

Staff and volunteer teams responsible for our digital presence continued to raise the profile of the organisation using Facebook, Twitter, Instagram and LinkedIn. During the pandemic, social media platforms focused on posting a mix of good news stories, links to blog posts, information on how members can keep working towards badges, and details of virtual events.

The marketing and communications staff team continued to send a weekly memo to county commissioners and communications and PR advisers to update them on both region and national communications and PR plans and priorities.

At the start of April our Lead Volunteer for Digital, held a Live Q&A across Facebook, Instagram and Twitter, giving our volunteers the chance to ask questions and share advice on how to #Carryonguiding during the COVID-19 pandemic. Facebook was by far the most popular platform, with a lot of questions asked about consent forms, resources, and technology.

We also ran blog posts on how units are responding and keeping in touch with girls, including a series from one of our Growth & Retention lead volunteers taking members on a journey through online guiding, called 'Blogs for the Foreseeable'. LaSER Champions also launched two blog series - one around reading and book reviews, and the other around mental health.

Social media reach

In 2020, the Girlguiding LaSER Facebook page gained 173 fans, the Twitter account gained 190 new followers per month, and the Instagram account gained 360 new followers. Engagement across all platforms spiked during the start of the pandemic, then returned to previous levels, where it remained for the rest of the year.

We continue to develop our social media presence to increase engagement and add value for our members. To this end, we added a weekly '#TopTips' feature to help support volunteers to carry on leading during the pandemic.

Badges and Packs

Our Lead Volunteer for Brand has designed badges for A Safe Space Levels 1-4 and 1st Response, to be awarded to those who complete these trainings. These were heavily promoted during the push to have everyone complete their training towards the end of the year.

Several other badges were adapted and promoted as well, such as Growing Up Wild to encourage girls and young women to stay involved with guiding.

The 14-30 age group

We have continued to strengthen our offerings for members aged 14-30 in line with Girlguiding's Rangers and 18-30 offering including the new Girlguiding Inspire.

The Hive

The Hive, our communications offering for members aged 14-30, consisting of a blogging section on the region website, Facebook and Instagram profiles and a monthly newsletter round-up of blog posts, has continued to grow and prosper.

Their content is created and delivered by a team of 'admins' headed up by the Chair of The Hive. Members from across the region in this age group are encouraged to submit blogs to be featured on The Hive and receive a free 'The Hive' badge for the first blog that they have published. The admins themselves are also encouraged to blog and produce bespoke content.

The Hive admins also launched an art contest on the theme "survival". Entries were open to all members aged 14-30 across the UK and could take the form of any type of art such as photography, writing, painting and more. Winning images were published as an anthology on the LaSER website and shared on social media.

Girlguiding LaSER Champions

On International Women's Day (8 March) the Champions held a takeover of the region social media channels, creating a set of graphics, gifs and content to promote the importance of guiding and highlight inspirational women. At the start of the pandemic, The Champions began meeting weekly in November, The Champions relaunched #Take10, a pack originally created in 2017 to encourage members aged 14-26 to "take ten" out of their day during times of stress and anxiety to promote positive wellbeing. This was initially one pack, but they adapted the pack for different age groups, so there is now one for each section - Rainbows, Brownies, Guides and Rangers, each with ten age-appropriate activities. Alongside this, they also created a badge, which is now available on the LaSER website.

Members of The Champions have been meeting with the RSPB to discuss how they can use their voices to support nature as a part of our partnership with the organisation as this is focused on using Girls' Voice.

Inspire

Inspire is the name of the new national 18-30 offer, which was launched in late 2020. We linked this national launch to the LaSER Champions Take 10 pack for this age range. We will also be recruiting for a new LaSER Inspire Coordinator in 2021.

Having Brownies throughout lockdown has helped me a lot because it meant I got to see people and talk to people.

I looked forward to doing Brownies on zoom as it gave me something to do. Brown Owl was always really helpful to me and my mummy especially if I was struggling to hear. Brown Owl would always repeat things or help me catch up if I missed something and even called my mum to check on me if I hadn't made it on a Zoom brownies.

I love Brownies and it has helped me so much in the horrible Covid time!

- Abi H, Chiddingfold Brownies

Advocacy and external engagement

We have continued to provide and link in with opportunities for girls and young women to have their say and speak out about the things they care about. This included a continued partnership with UK Parliament Week.

Girlguiding LaSER Ambassadors

Our ambassadors support the region by attending unit meetings and events, promoting the region and sharing their expertise. Our ambassador programme has grown again this year, and by the end of the year we had 8 ambassadors.
A new Lead Volunteer for Ambassadors, Rachel Britton, was recruited in October. She has been working tirelessly to ensure the offer is well promoted, and that all ambassadors have their own badges.

The ambassador offer has been especially popular for virtual meetings during lockdown, and we saw a spike in requests for ambassadors to attend virtual meetings.

> I found the session very helpful and engaging. The trainers... would like to highlight how clear, engaging and kind they were. They were the best trainers I have come across in Guiding and they spoke clearly and compassionately, and created a comfortable and welcoming environment (which is not easy to do online) to talk about difficult subjects. I was very impressed by them.
>
> - A Safe Space Level 3 Attendee

Data protection

We have continued to develop our data protection processes in accordance with the General Data Protection Regulation (GDPR). We have provided ongoing support to county volunteers in ensuring that the digital communications that they send out are received by members who have consented to hear from them. As a region, we have continued to review our photographic storage and sharing processes. This has involved deleting photographs from our library of images that we cannot verify consent for, and as a result, we will aim to take more, GDPR-compliant photographs when we are able to meet in person.

Staff

There was one staff vacancy in 2020, which was filled.

You learn so many different skills and get to work as part of a team, which is such a great experience

- A member of The Hive

Outdoor centres

In January 2020, girl event programmes for both Chigwell Row and Cudham Shaws had been approved, and equipment was being checked in preparation for the season to begin.

A new approach to recruiting adults to run the popular girl events at Cudham was launched in Compass Point internal newsletter, and approaches were made to County Queens Guide and D of E advisers to offer the Cudham events for the Element 3 clause. It was hoped that this would fill the gap as the Cudham event coordinator volunteer role had remained unfilled for nearly two years.

Following the UK government announcement on the 16 March 2020 advising against all non-essential travel and social contact due to the Coronavirus Pandemic, Cudham Shaws and Chigwell Row campsites were closed as from 17 March.

From 1 April the majority of campsite staff were furloughed in line with the government's job retention scheme, and by the end of April all but one member of staff at each site had been furloughed. Deposits for residential bookings were returned or transferred to later in the year.
In May, the Property Group considered whether there might be an outdoor offer or day events we could put on at Cudham or Chigwell during August and a feasibility study and cost benefit analysis was undertaken. Agreement was given to host face-to-face day events in the summer holidays and a number of local units were able to make use of these.

Conversations continued with the site landlords (Trust for London), to achieve the Trustees' chosen option (from the 2018 campsite review): to release some of the land at both sites in order to reduce annual operating costs and to make long overdue capital investment to ensure that the buildings at both sites were more suited to the 21st-century girls. This announcement was made in October 2020, just as the country was going into another period of lockdown.

Looking forward: Strategic objectives and delivery

Learning and development

We will continue to support Commissioners with our Toolkit trainings days including a special Growth focused day in February. Although there were many challenges throughout 2020 one of the successes of the year was the move to online training. During 2021 we will continue to offer online training but if restrictions allow we would also like to hold an in-person training day as well to enable us to support our volunteers with their Learning and Development needs.

Attendees said:

"Would much rather attend meetings virtually better for the environment and better use of time."

"It was so nice being able to attend without having to travel on public transport for ages. In the past, the travelling time has meant I haven't been able to attend every training as it becomes such a big time commitment. Please keep these running as it was good."

Activities and adventure

The impact of the COVID-19 pandemic will continue to affect our activities and events in 2021. However, we will carry on working to develop exciting opportunities for our members. As part of this we will continue working with partners to enable girls to be involved in new activities. This includes developing our partnership with the RSPB by rolling out the new training programme for leaders. In Spring 2021 we will hold our first train the trainer sessions so that trainers can begin training leaders later in the year. The Girlguiding LaSER Champions will also be working alongside the RSPB to create packs for each section around conservation issues with a focus on using your voice.

We will continue to work on other partnerships including the Metropolitan Police with the focus being completing and launching the new Brownie Police Challenge pack. As the pandemic restricted our ability to make the most of the FareShare partnership we will extend our partnership with them until the end of 2022. We will also hold an Army Takeover Day with Girlguiding UK in autumn 2021.

Although the current restrictions have meant that we won't be going ahead with any of our Girlguiding LaSER International Opportunities (LaSERIO) in 2021 we will support our members to look at travel options for the future, and to find international guiding opportunities without travelling abroad, especially while travel restrictions are still in place.

In February 2021 we will be celebrating World Thinking Day as a region through the Festival of LaSER. This virtual event will also allow us to celebrate 50 years of the region. The majority of the event will take place on YouTube with pre-recorded videos that will go live at set times but can also be watched after the event. We will also be celebrating 50 years of the region through a new activity pack called 50 Ways to Celebrate which is set to launch in the summer term. Additionally, in 2021 we will be working on the plans for our Brownie Weekend in 2022.

Membership growth & retention

We will continue to work with national Girlguiding and our counties to grow and retain adult volunteers and young members in our region. This will be a main focus for 2021, in light of the dip in membership following the COVID-19 pandemic. We hopefully will be able to recruit for a new role in our staff team to coordinate and lead on growth and retention initiatives and provide targeted support to counties along with widening our volunteer team to focus on specific areas such as inclusion, parent engagement, and training.

The Stay with Girlguiding resource will also be promoted and used to support growth and retention work in 2021.

Digital communications and PR

We will continue to create, promote and share content on all our channels that engages with and benefits our membership, while simultaneously increasing awareness of Girlguiding LaSER to external audiences. To this end, the Lead Volunteer for Digital will look to run more of the live question and answer sessions on our social media channels to provide support to members on the issues that matter to them and give them a space to ask questions and tell their stories. We will continue to encourage members to submit blogs and content about their experiences in guiding. We will also take the opportunity to review our internal communications, and how we support counties in terms of advice and information.

To better support county communications and PR advisers to effectively shout out about guiding, generate press coverage and achieve consistency in promotion of guiding opportunities, the weekly marketing and communications memo will include more suggested social media copy, images and template press releases in 2021. The Lead Volunteer for PR will continue to hold drop-in sessions for county PR advisers via Zoom and the marketing and communications lead volunteer team as a whole will remain on hand to support county volunteers with queries that relate to their areas of expertise.

The 18-30 age group

We will continue to support and promote the 18-30 offer, to ensure quality opportunities for members in this age group in Girlguiding LaSER.

We will also continue to grow The Champions and The Hive, supporting them to use their voices and to work more closely together.

In order to encourage further participation, The Hive are considering adding on a badge for 5 blog posts, to encourage members to continue contributing, and to become regular contributors.

We will be recruiting a LaSER coordinator for Inspire, the new Girlguiding 18-30 offer.

External engagement

The LaSER Ambassadors will be recruiting for an Ambassador chair in 2021. We will continue to encourage and support as many members in our region as possible to engage with them at unit meetings and events, both via Zoom and in person if possible. We will also seek to grow the diversity of the ambassadors in order to better represent our region.

I would like to thank all the leaders for continuing on Zoom all through lockdown. It really provided some light relief and gave a bit of structure to the week!

- Charlotte, Brownie mum.

COVID-19

United Kingdom has been faced with the unprecedented pandemic of COVID-19. This had a significant impact on our financial position and ability to operate in 2020 and in 2021. The major impact is summarised below:
Face-to-face guiding stopped from 17 March 2020 and throughout 2020 there were periods when face-to-face guiding was not permitted.

The campsites have been closed since 17 March 2020. All residential bookings were cancelled for 2020. In the summer there were some face-to-face activities at the campsites, but no residentials or events took place.

The region office has been closed since 18 March 2020 and has remained partially closed based on government advice.

Some staff have been furloughed which has been dependent on business needs. International trips for 2020 that were postponed to 2021 have been cancelled. There are two trips planned for 2022 with the participants and leaders from the 2020 trip.

Financial implication of COVID-19

2020:

The subscription received for 2020 was 3% less than budgeted.
The campsites have been closed and there has been a substantial loss of income however this has been compensated by Government grants for the campsites of £42,120 and Furlough money that we continue to receive. To March 2021 we have received a total of £112,363 in Furlough payments.

As face-to-face guiding has been suspended there has been reduced expenditure due to lack of activities and events. There were no large-scale events planned in 2020 and as such no loss of income. There are no large-scale events planned in 2021.

The trustees have received the revised budget for 2020 and the spend for 2020 was within the approved budget.

2021:

The uncertainty due to COVID-19 had an adverse impact on the membership numbers for 2021. Nationally the membership went down by 30%, for LaSER the membership went down by 28%. This was within the revised budget that was approved by the trustees in 2020.

Brownie event - Kingswood - A Brownie event was planned to take place in June 2021, however, this has now been cancelled due to the uncertainty of the ongoing COVID-19 situation. The intention is that the deposit of £30k retained by Kingswood will be utilised for another future event.

The trustees have reviewed the revised budgets for 2020 and 2021 and believe, even taking into account possible losses and exposures with the measures put in place, there are currently enough reserves to meet the shortfall and as such the charity is a going concern for the foreseeable future.

Closure of the campsites

The Trustees have a duty to ensure that members' funds are spent wisely and in line with our charitable objects. At the 21 January 2021 meeting of the Region Trustees a unanimous decision was made to release the leases of both the Region campsites: Cudham Shaws and Chigwell Row with immediate effect. This has not been an easy decision, and is and will be very emotional for all, especially for those staff who live and work on the sites and for those who have had long associations with the campsites.

Following the Campsite Review in 2018 the Region Property Group had been working towards achieving the Trustees chosen option: to reduce the size of both sites. By reducing the size of both Chigwell and Cudham, it had been hoped to reduce operating costs, however, when this announcement was made in October 2020 no one was expecting further lockdowns that would continue well into 2021, and that units would be going back solely to virtual meetings. This led to a 28% decrease in membership numbers, and despite other options such as redundancy, utilising the furlough scheme for staff, successful applications for local authority grants, and possible release of the office at Wandsworth, these do not go far enough to sustain the region in the future.

The Trustees carefully considered this decision to ensure they were able to do what was best for the region. The two sites have a combined annual operating deficit of £150K pre-COVID-19, which is not sustainable.

Review of the financial position

Statement of financial activities (SOFA)

Income and expenditure for the year are detailed in the SOFA. Total income for the year amounted to £845,648 (2019: £1,268,702) and total expenditure amounted to £766,444 (2019: £1,172,774). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the region. The net surplus for the year amounted to £79,204 (2019: net surplus of £95,928).

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members decreased in 2020 to £623,980 (2019: £659,326) as there was a fall in membership.
- International activities - £695 (2019: £190,995). There were no international trips in 2020 due to COVID-19.
- Income from our campsites - £38,031 (2019: £216,322). Campsites income was considerably lower as the sites were closed due to COVID-19 for most of the year.
- Programme and training activities in 2020 raised £10,725 (2019: £40,511).

The main expenditure on charitable activities comprised:

- Staff costs - £481,768 (2019: £457,797). The increase was due to more staff at the campsites, however Furlough Income of £60,487 (Campsites) and £24,064 (Region) was received (see note 19).
- International trips (including share of support costs) - £55,752 (2019: £327,252). There were no international trips in 2020 due to COVID-19.
- Expenditure from our campsites (including a share of support costs) - £499,592 (2019: £510,396). Costs were reduced due to limited activities at the sites due to COVID-19.
- Programme and training activities (including a share of support costs) - £112,017 (2019: £117,480).

Balance sheet

The total net assets for the year increased by £79,204 in 2020. In 2020 they were £1,779,649 (2019: £1,700,445. Most of our assets are held in cash in interest-bearing accounts. The closing cash balances were £1,396,634 (2019: £1,277,844).

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The Board of Trustees, with the support of the Risk Group, reviewed the reserves policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any losses incurred as a result of the COVID-19 pandemic as more fully discussed later in this report.

The reserves held by Girlguiding LaSER should be:	2020 £	2019 £
Total running costs (administration, establishment, finance and payroll) for the following financial year	459,653	576,000
Reserves calculation breakdown:	**2020 £**	**2019 £**
6 months of running costs:	229,827	288,000
25% of running costs for unforeseen eventualities:	114,913	144,000
Total reserves to be held:	344,740	432,000
The reserves held by Girlguiding LaSER were:	**2020 £**	**2019 £**
Total general reserves at year end:	1,454,749	1,381,566
Less fixed assets in general reserves:	(324,882)	(338,748)
Total:	1,129,867	1,042,818

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will help support the closure of the campsite (should there be any unexpected/additional costs) and provide contingency for future events and international trips.

Designated funds

The specific uses and needs met by the designated funds are detailed separately in notes to the financial statements (see note 14).

Fundraising statement

International trips - The participants will undertake fundraising activities when raising funds for their international trips either as a group or individually. The fundraising procedures are clearly laid out for the participants in the 'international trip guidelines'. These are issued to all the groups that are taking part in international trips.

Fundraising was undertaken on behalf of the charity and monitored by fundraising organisers themselves. Procedures are clearly defined for participants who undertake fundraising. No professional fundraisers were used, and all due procedures were followed. There was no failure reported to the charity. No complaints were received for the fundraising activities that were undertaken. All steps were taken to protect vulnerable people and others from unreasonable intrusion on personal privacy. There were no unreasonable persistent approaches made or undue pressure put on individuals or groups in the course of the fundraising.

Investment policy

When setting the investment policy, the Board of Trustees considered the risk and rewards of returns and their duty to safeguard the charity assets. The cash assets were managed as follows:

Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account. Both accounts are held with NatWest.

Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money, offering a better interest rate. This account has instant access. Requirements were reviewed by the finance department on a quarterly basis.

Any capital that was not expected to be used within the year was held in a COIF Charities Investment Fund (COIF) deposit account with CCLA Investment Management Limited.

The Board of Trustees, with the support of the Risk Group, reviewed the investment policy during the year. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity.

Renumeration

Pay structure

Girlguiding LaSER were committed to ensuring that we paid our staff fairly and in a way which ensured we attracted and retained the right skills to have the greatest impact in delivering our charitable objectives.

In determining Girlguiding LaSER's remuneration policy the Board of Trustees took into account all factors which were deemed necessary. The objective of the policy was to ensure that the staff team were provided with appropriate incentives to encourage enhanced performance and were, in a fair and responsible manner, rewarded for their individual contributions to the success of the charity.

Renumeration review

The region manager and chief commissioner undertook a review of staff pay awards and will continue to do so on an annual basis. This review was based upon the staff performance review and changes to the inflation rate. The pay structure is in line with Girlguiding. Staff at Girlguiding LaSER receive 'Outer London Weighting'. All salaries are also in line with the Living Wage.

Other emoluments

The Board of Trustees reviewed and ratified the pension arrangements and any termination agreements, all of which were in line with statutory and regulatory guidelines. The Board of Trustees was supported in their decision by HR experts and similar experts in this field.

Pensions

Royal London are Girlguiding LaSER's pension provider. The pension scheme is fully compliant with auto-enrolment legislation and its governance is reviewed by the Board of Trustees. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

Financial statements for 2020

The annual financial statements for 2020 are annexed to this report and include a report by the region's auditors, Brewers Chartered Accountants. The financial statements comply with current statutory requirements and with the requirements of the royal charter and were approved by the Board of Trustees at its meeting on 2 September 2021.

Annual report

This report was approved by the Board of Trustees on 2 September 2021. The chief commissioner in her role as chair was authorised to sign the report and financial statements on its behalf.

Alan Lees (Trustee Treasurer)

Catherine Breen (Trustee)

2 September 2021

Statement of the board of trustees' responsibilities

The voting members of the Board of Trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Board of Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
Select suitable accounting policies and apply them consistently. Observe the methods and principles in the charities statement of recommended practice (SORP).

Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board of Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's report to the trustees of the Guide Association London and South East England Region

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activity, the balance sheet, statement of cashflows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

·give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
·have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
·have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

·the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
·sufficient accounting records have not been kept; or
·the financial statements are not in agreement with the accounting records and returns; or
·we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 39 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

·Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
·Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

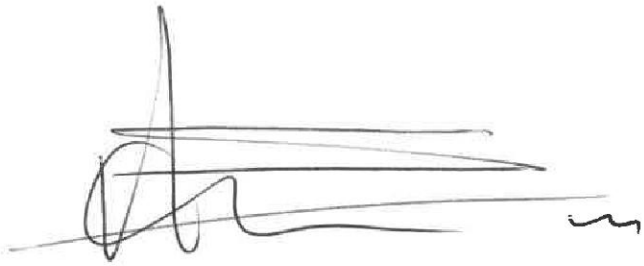
These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....

Andrew Skilton ACA (Statutory Auditor)
Brewers Chartered Accountants
Bourne House,
Queen Street,
Gomshall,
Surrey
GU5 9LY

Date: 20 OCTOBER 2021

Brewers Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities
Year ended 31 December 2020

Statement of financial activities - Year ended 31 December 2020

Note		Unrestricted Funds: General Funds	Unrestricted Funds: Designated Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£	£
	Income from					
2	Donations and legacies	629,435	3,396	21,259	654,090	730,168
3	Income from charitable activities	11,420	38,031	-	49,451	447,828
4	Income from other trading activities	412	9,040	-	9,452	86,641
19	Other income	24,064	102,607	-	126,671	-
	Investment	5,984	-	-	5,984	4,065
	Total income	**671,315**	**153,074**	**21,259**	**845,648**	**1,268,702**
	Expenditure on					
5	Costs of raising funds	-	2,674	-	2,674	66,656
6	Expenditure on charitable activities	241,201	499,727	22,842	763,770	1,106,118
	Total Expenditure	**241,201**	**502,401**	**22,842**	**766,444**	**1,172,774**
	Net income/(expenditure) before transfers	430,114	(349,327)	(1,583)	**79,204**	95,928
14/15	Transfers between funds	(356,931)	359,526	(2,595)	-	-
	Net movement in funds	**73,183**	**10,199**	**(4,178)**	**79,204**	**95,928**
	Balances brought forward at 1 January	1,381,566	91,861	227,018	1,700,445	1,604,517
	Balances carried forward at 31 December	1,454,749	102,060	222,840	1,779,649	1,700,445

Balance sheet
Year ended 31 December 2020

Balance sheet - Year ended 31 December 2020

Note		2020 £	2020 £	2019 £	2019 £
	Fixed assets				
9	Tangible fixed assets		446,755		469,979
	Current assets				
10	Stock	20,252		20,580	
11	Debtors	90,524		82,107	
	Bank and cash balances	1,396,634		1,277,844	
		1,507,410		**1,380,531**	
12	Creditors - amounts falling due within one year	(174,516)		(150,065)	
	Net current assets		**1,332,894**		**1,230,466**
21	Provision for liabilities and charges				
13	**Net assets**		1,779,649		1,700,445
	Funds				
	Unrestricted funds				
	General funds		1,454,749		1,381,566
14	Designated funds		102,060		91,861
15	**Restricted funds**		222,840		227,018
			1,779,649		**1,700,445**

The accounts were approved and authorised for issue by the Trustee Board and signed on its behalf by

Alan Lees (Trustee Treasurer)

Catherine Breen (Trustee)

2 September 2021

Charity Number 308268

Statement of cash flows
Year ended 31 December 2020

Statement of cash flows - Year ended 31 December 2020

Note		2020	2019
		£	£
	Cash flows from operating activities		
18	Net cash provided by operating activities	134,935	143,958
	Cash flows from investing activities		
	Dividends, interest and rents from investments	5,984	4,065
	Purchase of tangible fixed assets	(22,212)	(35,822)
	Disposal of tangible fixed assets	83	246
	Net cash provided by investment activities	**118,790**	**112,447**
	Change in cash and cash equivalents in the reporting period	118,790	112,447
	Cash and cash equivalents at the beginning of the reporting period	1,277,844	1,165,397
	Cash and cash equivalents at the end of the reporting period	**1,396,634**	**1,277,844**

1 Accounting policies

a Basis of accounting and scope of the accounts

The accounts comprise the activities of the Region, which includes those of the two sites operated by the Region at Chigwell Row & Cudham Shaws Outdoor Centre.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding LaSER constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding LaSER's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b Fund accounting

The Region's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Board of Trustees. These funds have been separately shown, as general funds and designated funds.
General funds - General funds are those available on a day to day basis to the Board of Trustees for any purpose.

Designated funds - Designated funds, are those funds set aside by the Board of Trustees for specific purposes, together with the funds held by the site management committees and Friends groups for use at the relevant site.
Details of the purpose of each fund are set out in note 14.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in note 15.

c Income

There are three main income streams for the Charity; Annual subscriptions received from the membership within the London and South East region, International trip payments are made by those participating in trips organised by the Charity, Campsite income is generated from the provision of accommodation, camping opportunities, events and activities on the campsite.

All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with members in pursuance of the Region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met. Income for International trips from participants is deferred to the year of the trip.

The charity benefited from assistance provided under the furlough scheme and discretionary grants from local borough councils for the campsites. Amounts received have been recorded in other income the details of which are given in note 19.

d Expenditure

The expenditure of the Region is analysed around the activities of the Charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activities reflects the cost of paying for and organising the trips, the expenditure on campsites covers the cost of operating the site, marketing and publicity is mainly concerned with raising awareness throughout the region and the grants payable comprise payments made to other Girlguiding charities to assist with the capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost. Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the Charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

Redundancy - payments made in the year were made in accordance with statutory provisions.

e Fixed assets

Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The rates used are:

Freehold & leasehold property - over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment - 10% - 20% straight line
Motor vehicles - 25% reducing balance

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in note 13. These funds are then used to write off the asset over its estimated useful life.

f Stock

Stock is valued at the lower of cost and net realisable value.

g Debtors

Debtors are stated at their recoverable amount - that is, the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services.

h Creditors

Creditors are recognised when the charity has a present legal or constructive obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated with sufficient reliability. Creditors are stated at their settlement amount - that is, the amount that it is anticipated will be paid to settle the Charity's liabilities.

i Financial instruments

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

j Pensions

The Region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by The Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

k Operating leases

Rentals paid under operating leases are charged on a straight line basis over the term of the lease.

l Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that the actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements:

- Carrying value of functional property
- Net realisable value of stock
- Recoverability of prepaid trips

m Going Concern

The Trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared to reflect the ongoing impact of COVID-19 and the closure post year end of the campsites. The Trustees as a result believe that Girlguiding LaSER is a going concern as the level of unrestricted reserves are sufficient to cover losses which are incurred for the foreseeable future.

2 Donations & legacies

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
Subscriptions	623,980	-	-	623,980	659,326	-	-	659,326
Donations	5,455	261	14,857	20,573	3,642	321	30,424	34,387
Grants	-	3,135	6,402	9,537	-	-	36,455	36,455
	629,435	3,396	21,259	654,090	662,968	321	66,879	730,168

3 Income from charitable activities

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
International activities	695	-	-	695	190,995	-	-	190,995
Programme & training activities	10,725	-	-	10,725	40,511	-	-	40,511
Provision of campsites	-	38,031	-	38,031	-	216,322	-	216,322
	11,420	**38,031**	**-**	**49,451**	**231,506**	**216,322**	**-**	**447,828**

4 Income from trading activities

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
Campsite shops & other trading income	412	2,671	-	3,083	1,700	26,866	-	28,566
Rental income	-	6,369	-	6,369	-	6,369	-	6,369
Fundraising events	-	-	-	-	51,706	-	-	51,706
	412	**9,040**	**-**	**9,452**	**53,406**	**33,235**	**-**	**86,641**

5 Costs of raising funds

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
Fundraising events	-	-	-	-	51,744	-	-	51,744
Campsite shops & merchandise	-	2,674	-	2,674	-	14,912	-	14,912
	-	**2,674**	**-**	**2,674**	**51,744**	**14,912**	**-**	**66,656**

6 Expenditure on charitable activities

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
International activities	55,717	35	-	55,752	327,252	-	-	327,252
Grants payable	-	100	13,484	13,584	-	1,500	32,558	34,058
Programme & training activities	112,017	-	-	112,017	117,480	-	-	117,480
Marketing & publicity	73,467	-	-	73,467	91,286	-	-	91,286
Provision of Campsites	-	499,592	9,358	508,950	-	510,396	25,646	536,042
	241,201	**499,727**	**22,842**	**763,770**	**536,018**	**511,896**	**58,204**	**1,106,118**

Grants are made to individual girlguides and Girlguiding branches in the region. No grant made to either individuals or branches are material.

Staff costs of £481,768 (2019 £457,797) and support costs of £82,014 (2019 £118,202) have been shared across and included in the above activities.

7 Staff costs

	2020	2019
	£	£
Gross pay	420,123	399,450
Social security costs	29,952	29,405
Other pension costs	31,693	28,942
	481,768	**457,797**

Average number of employees was	2020	2019
Region Headquarters	9.5	9.8
Campsites	13.2	11.3
Growing Guiding	-	0.5
	22.7	**21.6**

8 Support costs

	2020	2019
	£	£
Computer support	11,996	14,228
Photocopier	763	4,649
Postage & stationery	3,340	6,814
Staff recruitment	49	4,635
Insurance	4,147	4,161
Property costs	5,445	3,495
Utilities	1,495	4,367
Telephone	6,999	7,795
Repairs & maintenance	4,090	10,931
Life assurance	1,692	2,659
Steering group meetings	3,456	10,999
Subscriptions	938	1,890
Training	895	1,908
Welfare & travel	2,444	6,145
Payroll	1,603	1,733
Sundry	4,710	3,600
Depreciation	9,264	10,652
Loss on disposal	-	246
Bank charges	1,490	1,616
Governance costs	17,198	15,679
	82,014	**118,202**
Operating lease costs	3,580	3,454

Support costs are allocated on a percentage share of the total cost.

	2020	2019
Governance costs	£	£
Audit fees	7,670	6,500
Accountancy fees	855	3,500
Professional fees	8,673	5,679
	17,198	**15,679**

9 Fixed Assets

	Freehold	Long leasehold	Short leasehold	Fixtures, fittings & equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2020	296,972	381,328	89,770	373,463	1,141,533
Reclassification	-	-	-	-	-
Additions	-	-	-	22,212	22,212
Disposals	-	-	-	(7,180)	(7,180)
At 31 December 2020	296,972	381,328	89,770	388,495	1,156,565
Depreciation					
At 1 January 2020	166,305	164,010	73,834	267,405	671,554
Reclassification	-	-	-	-	-
Charge for the year	5,939	7,627	5,312	26,475	45,353
Disposals	-	-	-	(7,097)	(7,097)
At 31 December 2020	172,244	171,637	79,146	286,783	709,810
Book Value					
At 31 December 2020	124,728	209,691	10,624	101,712	446,755
At 31 December 2019	130,667	217,318	15,936	106,058	469,979

All the charity's assets are used for charitable purposes.

10 Stock

	2020	2019
	£	£
Goods and badges for resale valued at cost	**20,252**	**20,580**

11 Debtors

	2020	2019
	£	£
Prepayments of general expenses	51,795	12,575
Prepayments of future activity expenses	32,038	67,521
Other debtors	6,691	2,011
	90,524	**82,107**

12 Creditors

	2020	2019
	£	£
Creditors - amounts falling due in less than one year		
Social security and other taxes	8,558	9,455
Other creditors	7,767	11,275
Accruals for general expenses	6,700	35,184
Accruals & deferred income for future activities	151,491	94,151
	174,516	**150,065**

13 Analysis of net assets

	2020					2019				
	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total	Fixed Assets	Cash & bank balances	Other net current assets/ (liabilities)	Provision for liabilities & charges	Total
	£	£	£	£	£	£	£	£	£	£
General funds	324,882	1,281,151	(71,284)		1,454,749	338,748	1,095,832	(53,014)		1,381,566
Designated funds		94,516	7,544		102,060		86,225	5,636		91,861
Restricted funds	121,873	100,967			222,840	131,231	95,787			227,018
Total net assets	**446,755**	**1,396,634**	**(63,740)**	**-**	**1,779,649**	**469,979**	**1,277,844**	**(47,378)**	**-**	**1,700,445**

14 Movement in funds

General fund

These funds comprise the assets available to the Region's Executive Committee, for use without any restrictions imposed by donors. Only one general fund is established for this purpose and the movements in that fund are those shown on the Statement of Financial Activities.

Designated funds

		Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2019	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2019
		£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters										
14a	Region Chief Commissioner's Fund	3,476	1,000	(100)	-	4,376	4,723	53	(1,300)	-	3,476
14b	International Travel Fund	2,403	1,416	(35)	-	3,784	2,403	-	-	-	2,403
14c	Dee Duckett Memorial Fund	201	200	-	-	401	401	-	(200)	-	201
14d	Buchanan Legacy	492	261	-	-	753	224	268	-	-	492
14e	Hardship Fund	-	519	-	-	519	-	-	-	-	-
	Held at and on behalf of Campsites										
14f	Staff House Fund	48,854	6,369	(1,420)	-	53,803	42,485	6,369	-	-	48,854
14g	Campsites' Funds	5,636	143,309	(500,846)	359,526	7,625	-	243,188	(525,308)	287,756	5,636
14h	Cudham & Chigwell Activities	799	-	-	-	799	799	-	-	-	799
14i	Repairs Chigwell	30,000	-	-	-	30,000	-	-	-	30,000	30,000
		91,861	**153,074**	**(502,401)**	**359,526**	**102,060**	**51,035**	**249,878**	**(526,808)**	**317,756**	**91,861**

14a	Region Chief Commissioner's Fund	Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.
14b	International Travel Fund	Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.
14c	Dee Duckett Memorial Fund	To support international activities.
14d	Buchanan Legacy	To be used at the Region Chief Commissioner's discretion.
14e	Hardship Fund	Donation from the 2.6 challenge. Funds to support members suffering financial hardship.
14f	Staff House Fund	Monies charged as rent on properties occupied by staff to be utilised in connection with the closure of the sites.
14g	Campsites' Funds	The campsites each hold various designated funds which include all general income received, which are used for both capital expenditure and day-to-day site operation, as well as particular projects.
14h	Cudham & Chigwell Activities	Funds set aside for activities at Cudham campsite.
14i	Repairs Chigwell	Repairs at Chigwell campsite. Funds to be utilised in connection with the closure of the site.

Transfers from the general fund of £359,526 reflect the shortfall between income and expenditure.

15 Movement in funds

Restricted funds

		Balance at 1 January 2020	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2020	Balance at 1 January 2019	Income	Expenditure	Transfer from/(to) general fund	Balance at 31 December 2019
		£	£	£	£	£	£	£	£	£	£
	Held at Region Headquarters										
15a	Chief's Memorial Fund	19,080	-	-	-	19,080	23,079	3,738	(7,737)	-	19,080
15b	Edwards Legacy	2,397	-	(100)	-	2,297	5,100	-	(2,703)	-	2,397
15c	King George VI Fund	9,450	1,137	-	-	10,587	8,281	1,169	-	-	9,450
15d	Join Us	8,851	-	(1,819)	-	7,032	8,851	-	-	-	8,851
15e	Buchanan Legacy	498	-	-	-	498	498	-	-	-	498
15f	Diamond Duke of Edinburgh	1,290	-	-	-	1,290	1,515	-	(225)	-	1,290
15g	SNUG (Starting a New Unit Grant)	4,719	3,772	(5,066)	(927)	2,498	5,352	7,038	(7,671)	-	4,719
15h	The Hive	70	-	-	-	70	500	-	(430)	-	70
15i	Growth & Retention	3,175	-	(394)	-	2,781	10,000	4,498	(11,394)	71	3,175
15j	Space to Grow/Pears Grant	12,177	1,493	(5,570)	927	9,027	-	13,981	(1,804)	-	12,177
15k	Agatha's Fund	5,505	-	-	-	5,505	-	5,505	-	-	5,505
	Held at or on behalf of campsites										
15l	Cudham Brownie House	86,248	-	(3,117)	-	83,131	89,365	-	(3,117)	-	86,248
15m	Cudham - Badgers House	29,049	-	(929)	-	28,120	29,978	-	(17,217)	16,288	29,049
15n	Chigwell Row Holiday House	15,934	-	(5,312)	-	10,622	21,246	-	(5,312)	-	15,934
15o	Mary Lewis Legacy Cudham	637	-	-	-	637	1,231	-	(594)	-	637
15p	Beryl Fitzgerald Legacy	21	-	(21)	-	-	21	-	-	-	21
15q	Friends of Cudham	1,967	-	-	-	1,967	5,948	5,000	-	(8,981)	1,967
15r	Chigwell Chingford South Donation	25,950	-	-	(2,595)	23,355	-	25,950	-	-	25,950
15s	Mrs Andrews Donation	-	12,500	-	-	12,500	-	-	-	-	-
15t	Joan Dawney Memorial Fund	-	1,232	-	-	1,232	-	-	-	-	-
15u	British Science Week Donation	-	500	-	-	500	-	-	-	-	-
15v	Jack Petchey Equipment Fund	-	625	(514)	-	111	-	-	-	-	-
		227,018	**21,259**	**(22,842)**	**(2,595)**	**222,840**	**210,965**	**66,879**	**(58,204)**	**7,378**	**227,018**

15a	Chief's Memorial Fund	The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it more open.
15b	Edwards Legacy	To send Guides and Young Adult Leaders to Our Chalet in Switzerland.
15c	King George VI Fund	To be used for Leadership training. Also, for bursaries for attendance at Girlguiding or County Training Centres. 2020 is the last year that income will be received into this fund.
15d	Join Us	The Join Us Fund is a grant from Girlguiding to cover the cost of staff to review the Join Us waiting list and support counties in taking action to reduce the time girls have to wait to join Girlguiding.
15e	Buchanan Legacy	To be used at the Region Chief Commissioner's discretion. 2020 is the last year that income will be received into this fund.
15f	Diamond Duke of Edinburgh	Fund for encouraging girls in areas of deprivation.
15g	SNUG (Starting a New Unit Grant)	Units can claims up to £500.
15h	The Hive	Awarded by Grow Wild Youth Project Fund for event at Kew held in March 2019.
15i	Growth & Retention	Grant received from Girlguiding HQ for the growth and retention programme.
15j	Space to Grow/Pears Grant	Funds received from a grant from Girlguiding HQ and The Pears Family Charitable Foundation to deliver membership growth through a number of initiatives including developing a staff-volunteer partnership model.
15k	Agatha's Fund	Funds donated to seed a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event has been postponed to 2022.
15l	Cudham - Brownie House	
15m	Cudham - Badgers House	The House Funds represent the current value of purpose-built self-catering accommodation at each site, originally paid for from grants, donations and fundraising income donated for this purpose and thus restricted income.
15n	Chigwell Row - Holiday House	
15o	Mary Lewis Legacy - Cudham	To be used towards Cudham activities.
15p	Beryl Fitzgerald	Legacy received for Chigwell
15q	Friends of Cudham	Friends of Cudham donations.
15r	Chigwell Chingford South Donation	Donation following the sale of a hut at Chingford South District. The money will be spent on the Chigwell Campsite.
15s	Mrs Andrews Donation	Donation to Chigwell for a vehicle to be used around the site, alternatively for a trampoline area or replacement of bunk beds.
15t	Joan Dawney Memorial Fund	Legacy received for Chigwell.
15u	British Science Week Donation	Donation received via London over the Border county to promote science activities.
15v	Jack Petchey Equipment Fund	Donation received via London over the Border county to promote archaeology activities.

The transfer of £2,595 from the general fund is for Chigwell Defibrillator and Marquee. The transfer of £927 between the SNUG and Space to Grow funds relates to a misposting in a prior year.

16 Financial commitments

Minimum lease payments under operating leases were as follows

	2020 Land & buildings £	2020 Other	2019 Land & buildings	2019 Other £
Operating leases expiring				
Not later than 1 year	-	754	-	3,454
Later than 1 year and not later than 5 years	-	2,826	-	3,454
Later than 5 years	-	-	-	-
	-	3,580	-	6,908

17 Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the Region.

The Region is one of the nine separately constituted Country/Region Associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, Divisions, Districts and Units

Within the London & South East England Region, there are 19 County areas of the Guide Association, each further subdivided into Divisions, District and Units.

Each County, Division, District and Unit is responsible as a separate charity for their own finances.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.

The Guild has a Regional Association, and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows

	2020	2019
	£	£
Grants received from the Guide Association	**6,663**	**30,174**

18 Reconciliation of net income to net cash flow from operating activities

	2020	2019
	£	£
Net income for the reporting period (as per the statement of financial activities)	79,204	95,928
Adjustments for		
Depreciation charge	45,353	46,470
Dividends, interest and rents from investments	(5,984)	(4,065)
Decrease/(increase) in stock	328	10,871
Decrease/(increase) in debtors	(8,417)	9,814
Increase/(decrease) in creditors and provisions	24,451	(15,060)
	134,935	**143,958**

19 Other income

	Unrestricted Funds				Unrestricted Funds			
	General Funds	Designated Funds	Restricted Funds	Total Funds 2020	General Funds	Designated Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£	£	£
COVID grants	-	42,120	-	42,120	-	-	-	-
Furlough income	24,064	60,487	-	84,551	-	-	-	-
	24,064	102,607	-	126,671	-	-	-	-

20

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind. Expenses paid to the trustees in the year totalled £2,329 (2019 £1,550). These expenses were made up of 7 trustees reimbursed for their travel expenses of £1,477 (2019 £1,063), other expenses for 7 trustees of £561 (2019 4 trustees - £176) and £291 on food for trustee meetings (2019 £311). No related party transaction which require disclosure took place in 2020.

21 Provision for Liabilities and Charges

Following a decision in January 2021 to close the campsites at Cudham Shaws and Chigwell Row and relinquish the leases under which the properties are held, the trustees are in discussion with Trust For London, the freeholder and landlord of both sites, to assess costs that may be incurred to reinstate both sites to their original state of repair. Whilst it is likely that some costs will be payable the amount is not certain and, therefore, no provision has been made in these accounts. The designated staff house fund and the repair funds totalling £84,000 will assist with meeting negotiated obligations; the trustees consider that unrestricted cash reserves will be sufficient to meet any excess costs. For further information on closure costs please see the post balance sheet events note.

22 Non adjusting Post Balance Sheet Events

In January 2021 a decision was taken by the trustees to relinquish the leases of both campsites at Chigwell Row and Cudham Shaws following closure. Whilst the trustees' preferred option was to release some of the land at both sites to reduce operating costs and to enable capital investment to be made. This was not sustainable due to the declining membership number which in February 2021 was down by 28%. The combined annual operating deficit for both the sites was £150K pre-Covid, cannot be justified, particularly as 93% of the region do not use the sites. Discussions are ongoing with regard to the extent of the dilapidations and having obtained costings the Trustees believe the maximum outlay would be in the region of £505,000. In addition, estimated redundancy costs of £35,000 will be incurred and there are a number of assets on the Balance Sheet which have become impaired following this decision which will be written off in the coming year as follows:
Leasehold assets £220,300
Fixed assets £85,000
Stock £9,300
The charity has also received donations totalling £40,000 in respect of the campsites, which trustees are hopeful can be re-purposed, and deferred campsite income of £8,200 which have been returned since the year end.

The trustees are hopeful that the closure costs and impairment of assets may be significantly lower as organisations who have submitted recent bids to Trust For London for both sites have expressed their interest in retaining a number of existing structures and assets.

The trustees have prepared forecasts and budgets which take into account the cost of closing the campsites and believe there are sufficient cash reserves to cover these costs; furthermore, as campsite activity previously required regular subsidies, the long term financial position of the Region will be more secure following closures enabling focus on core activities - delivering training, organising events, growing membership and supporting units. As a result, the trustees believe that adoption of the going concern principle is appropriate for these accounts and the foreseeable future.