



TRUSTEE ANNUAL REPORT AND ACCOUNTS

The Guide Association London & South
East England

Known as

Girlguiding London & South East England

For the year ended 31 December 2016



The Guide Association London and South East England Region - Registered Charity No. 308268



REPORT OF THE BOARD OF TRUSTEES

Content	Pages
Report of the Board of Trustees	3-31
Statement of the Board of Trustees Responsibilities	32
Independent Auditor's Report	33-34
Statement of Financial Activities	35
Balance Sheet	36
Statement of Cash Flows	37
Notes to the Financial Statements	38 - 49

REPORT OF THE BOARD OF TRUSTEES

Statement of Purpose

Girlguiding London & 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 & 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 Bye-Laws to 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.

Organisation Structure

The Region is one of nine separately constituted areas of The Guide Association and as such 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 and their associated ‘Friends’ groups.

REPORT OF THE BOARD OF TRUSTEES

Reference and Administration Information

The Board of Trustees

During 2016, there was a change in the:

- Composition of the Board
- A new Chief Commissioner was appointed
- The previous Chief Commissioner stood down

The Board of Trustees comprised until July 2016:

- Chief Commissioner (Chief Commissioner)
- Deputy Chief Commissioner (appointed Chair)
- Trustee Treasurer
- 1 Representative from the Operations Group
- 2 County Commissioners representing the Steering Group
- 3 places from Girlguiding LaSER membership who bring the skills required of the Trustee role at least one of these from the 18 to 30 age group
- Chief Executive (non-voting)
- 2 External Trustees

Agreed in the July 2016 Meeting

Voting members	Appointed By	Type of Trustee
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

Trustees derived from the membership will comprise two members from the 18-30 year age group.

One external trustee role remains vacant.

The Chair is automatically the Chief Commissioner however she has it in her power to appoint another to sit as Chair. During 2015 the Deputy Commissioner, Carole Hardy, was appointed Chair of the Board of Trustees.

REPORT OF THE BOARD OF TRUSTEES

THE BOARD OF TRUSTEES 2016			
Role	Name	Type	Term Ends/ed
Chair	Carole Hardy	Ex Officio	22 Jul 2016
Chief Commissioner	Pip McKerrow	Ex Officio	22 Jul 2016
Chief Commissioner and Chair of Board	Sally Christmas	Ex Officio	From 23 July 2016 to 23 July 2021
Board Member	Sally Christmas	Ex Officio - Steering Group	22 May 2016
Board Member and Deputy Chief	Liz Smith	Ex Officio - Operations Group	From 23 July 2016 to 31 Jan 2019
Chief Executive	Steve Scotland	Non-voting	Not applicable
Treasurer	Tracey Miller	Elected	Finished Dec 2016
Board Member	Angela Purser	Ex Officio - Operations Group	27 Oct 2016
Board Member	Fiona Jackson	Elected - Membership	20 Jul 2017
Board Member	Janette Goss	Ex Officio - Steering Group	20 Jul 2017
Board Member	Jennifer Sibley	Elected - Membership	Sept 2016
Board Member	Lisa Mitchell	Elected - Membership	20 Jul 2017
Board Member	Amanda Finn	External Trustee	From 20 March 2016 to March 2019
Board Member	Jacqueline Martyr	Ex Officio - Steering Group	From May 2016 to July 2019

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 was appointed under the old governance system by the Chief Commissioner
- 🔍 The Steering Group representatives were selected by their own county membership and appointed by the Chief Commissioner

REPORT OF THE BOARD OF TRUSTEES

Board Appointments (continued)

- 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 5 year term 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 member of the Board were selected based 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 groups and individuals being addressed.

Other Governance Groups

Other Governance Groups

The Board of Trustees was supported by three governance groups:-

The Operations Group

This group dealt with the day to day operations of the Region, that being both the Region office, staff and campsites which are under the supervision of the Chief Executive, as well as the volunteer operations of Guiding Development and Marketing & Communications.

THE OPERATIONS GROUP 2016			
Role	Name	Description	Term Ends/ed
Chair	Pip McKerrow	Chief Commissioner	Until 22 Jul 2016
Member	Carole Hardy	Deputy Chief Commissioner	Until 22 Jul 2016

REPORT OF THE BOARD OF TRUSTEES

Chair	Liz Smith	Deputy Chief Commissioner	From 23 July 2016 until 23 July 2021
Member	Sally Christmas	Chief Commissioner	From 23 July 2016 until 23 Jul 2021
Member	Lesley Marsh	Deputy Chief Commissioner	From 23 July 2016 until 23 Jul 2021
Member	Angela Purser	Chair of Guiding Development	Until 27 Oct 2016
Member	Julie Neville	Chair of Marketing & Communications	Until 01 Oct 2018
Member	Steve Scotland	Chief Executive	N/A

The Risk Group

This group has overseen matters pertaining to risk and internal controls. This included a review of the risk register, risk assessments for large scale events, including international trips and insurances.

THE RISK GROUP 2016

Role	Name	Description	Term
Chair	Tracey Miller	Trustee Treasurer	Until Dec 2016
Member	Caroline Davies	Girlguiding Membership	31 May 2017
Member	Debra Griffiths	Girlguiding Membership	31 May 2017
Member	Jeannine Monk	Girlguiding Membership	10 Feb 2018
Member	Lisa Mitchell	Trustee	From Feb 2017 until July 2017

REPORT OF THE BOARD OF TRUSTEES

Member	Steve Scotland	Chief Executive	N/A
--------	----------------	-----------------	-----

The Steering Group

The group informed decision making with the views of the membership at the core of its agenda.

THE STEERING GROUP 2016

Role	Name	Description	Term
Chair	Pip McKerrow	Chief Commissioner	23 Jul 2016
Member	Carole Hardy	Deputy Chief Commissioner	23 Jul 2016
Chair	Lesley Marsh	Deputy Chief Commissioner	From 23 July 2016 to 23 Jul 2021
Member	Sally Christmas	Chief Commissioner	From 23 July 2016 to 23 Jul 2021
Member	Liz Smith	Deputy Chief Commissioner	From 23 July 2016 to 23 Jul 2021
Member	Steve Scotland	Chief Executive	N/A
Member	Sarah Little	Chair of Trefoil Guild	4 Oct 2017
Members	County Commissioners	Attended County Commissioners representing each of the 19 counties	N/A

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

Main office

 3 Jaggard Way, Wandsworth Common, London, SW12 8SG



REPORT OF THE BOARD OF TRUSTEES

Professional Advisors and Consultants

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

Bankers

- 🔗 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

- 🔗 BDO LLP, 55 Baker Street, London, W1U 7EU

Legal Consultants

- 🔗 **Girlguiding:** Bates Wells Braithwaite, 10 Queen Street Place, London, EC4R 1BE
- 🔗 **Girlguiding London & South East England:** Gullands Solicitors, 16 Mill Street, Maidstone, Kent, ME15 6XT



REPORT OF THE BOARD OF TRUSTEES

Report of the Trustees 2016

Message from the Chief Commissioner and Chair of Board of Trustees

Girlguiding London and South East England is a Region 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.

We offer a wide and varied programme of fun and challenging activities, residential events and community action opportunities through our four sections, Rainbows (aged 5-7 years) Brownies (7-10 years) Guides (10-14 years) and The Senior Section (14-25 years). These are led by our network of 7,473 trained volunteer Leaders and coordinated by 277 volunteer managers, known as Commissioners. Girlguiding units are to be found throughout the Region in all cities and towns and many smaller communities.

Membership figures have an increase of over 1,700 over the past twelve months, and we have continued to encourage membership growth through Youth United funded projects in hard to reach communities including those with ethnic diversity and economic deprivation. In addition to this, our experienced volunteers have continued to work to retain members and encourage new volunteers to join guiding across the Region.

We have continued to invest in our campsite and activity centre, Cudham Shaws Outdoor Centre, making a number of improvements to the buildings and facilities there and encouraging units to attend activity days and weekends in order to increase usage. The decision was also made by the board to retain Chigwell Row campsite on a short lease, recognising the value of this site to many units in areas of urban deprivation.

Throughout 2016, the Region has provided a range of exciting and stimulating events and activities for our members, enabling more girls and young women to explore the challenges, adventure and fun of guiding.

Our Growing Up Wild initiative continues to be popular and eight more activity packs and badges have been added to the range which now totals twenty five. Their aim is to encourage our young members to explore, investigate and engage with nature as well as inspire our volunteers to lead activities outdoors.

We have continued our successful partnership with the RSPB, and 2016 has seen RSPB volunteers and staff providing activities at a number of guiding events across the Region as well as the production of nature activity packs for Leaders to use with their units.

In June, 2,954 members from all four sections gathered in Greenwich for 'Discover'. There were a variety of activities for units to choose from including a visit to the Cutty Sark, the Planetarium or a trip along the River Thames. 370 girls also enjoyed a sleepover in the National Maritime Museum.

REPORT OF THE BOARD OF TRUSTEES

2016 was an important year for The Senior Section, as it saw the celebration of their centenary. As part of this, the Region organised a two day democracy festival, 'Use Your Voice 2016', for members of The Senior Section from across the UK. The event was held in a series of venues in central London including the Houses of Parliament and City Hall. A wide range of topics were covered such as humanitarian campaigns, politics, activism, storytelling and poetry delivered by inspiring speakers.

In addition to this, members of The Senior Section have continued to have the opportunity to take part in our inspirational, life changing international programme. In 2016, groups of 14-18 year olds went to South Korea, Malawi and Uganda, whilst an older group, aged 18-25, visited Haiti. Each of the trips included opportunities for community action as well as an opportunity to interact with local Guiding. The overwhelmingly positive feedback that we receive from parents, participants and Leaders about these opportunities, together evidence of the impact that participation has on the retention of these young women in Guiding more than justifies the financial contribution and volunteer time spent in planning and preparation.

Commitment to seeking the views of our young members remains key to our decision making both via our County Commissioners and directly with the girls and young women. Two of our representatives on Girlguiding's Council are members of The Senior Section who are charged with seeking the views of girls and young women in our Region to ensure that they fully represent them. Whilst our Girlguiding LaSER Champions, a group of 20 members of The Senior Section aged 16 to 26 play an important role in promoting the four key messages of Girlguiding and creating, planning and delivering campaigns about issues they feel passionate about. In 2016 they published 'Keep Safe' which focusses on internet safety for younger members. They also played a key role in devising and supporting 'Use Your Voice 2016'.

I was very privileged to take over the position of Chief Commissioner for Girlguiding London and South East England in July 2016. It is an amazing role, full of exciting opportunities and challenges and I am very much looking forward to leading our committed and enthusiastic team of volunteers and staff.



REPORT OF THE BOARD OF TRUSTEES

The Region has been superbly led, over the past five years, by Pip McKerrow and her deputy, Carole Hardy (who is my predecessor as Chair of the Board of Trustees) and I would like to express our thanks for their inspirational leadership and dedication to guiding in LaSER.

We are very fortunate, in Girlguiding LaSER, to have amazing volunteers who give a great deal of their time and expertise to our young members. Without them, we could not offer the exciting and stimulating programme that we do. On behalf of our Trustees, I should like to thank every volunteer in the Region for all that they do for guiding.

Our Trustees are pleased to present this report showing our performance against the four strands of our Strategic Plan; Excellence, Access, Voice and Capacity.



Sally Christmas
Chief Commissioner and
Chair Board of Trustees

REPORT OF THE BOARD OF TRUSTEES

During 2016 our work was focused on developing our Strategic Plan, Being our best in Girlguiding LaSER, following Girlguiding's lead, but ensuring that our priorities were focused on the specific needs of girls and young women in London and South East England.

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 challenging and fun programme of activities that offer new experiences
- ensure our Leaders and volunteers receive excellent training and support in order to give inspirational leadership, and deliver quality programmes that enable girls to gain new skills, confidence, and discover the best in themselves.

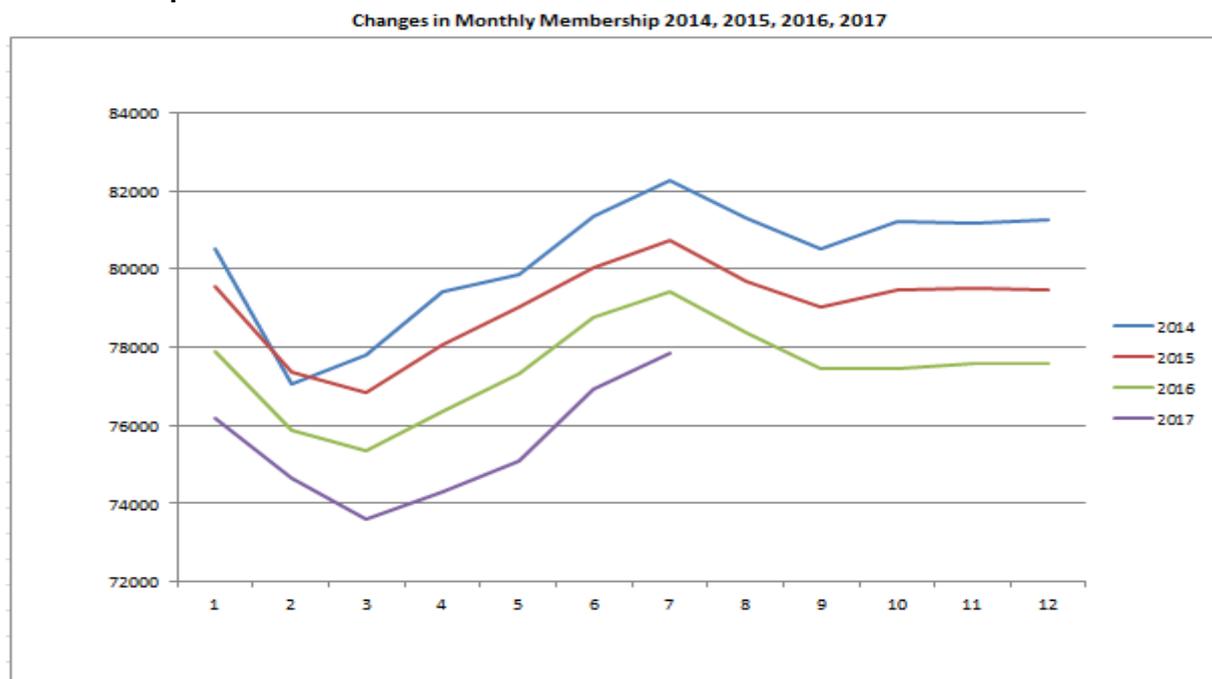
Our Values

Fun, Challenging, Caring, Inclusive, Empowering, Inspiring

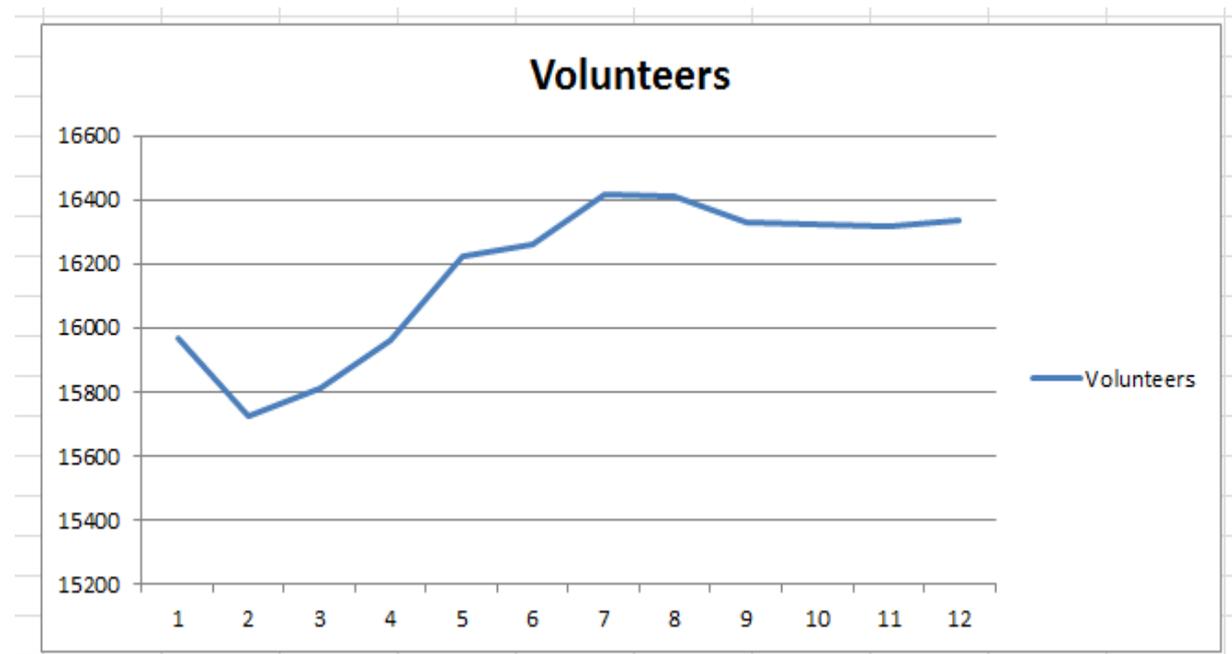
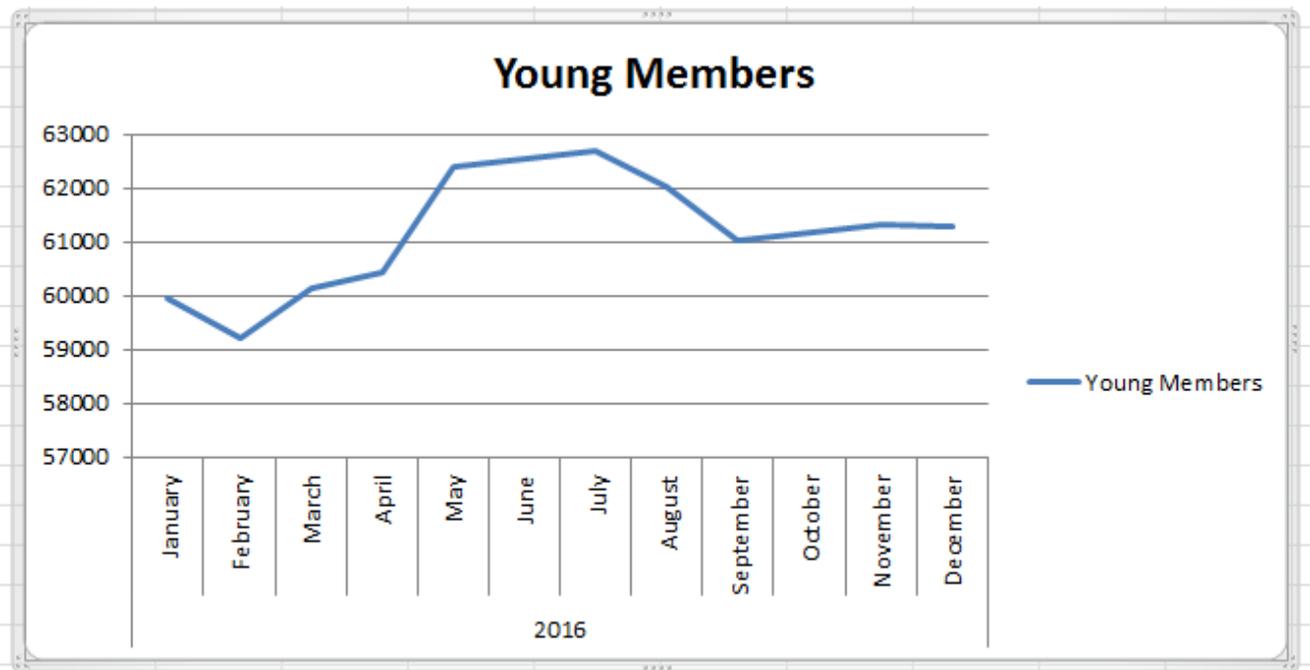
Achievements and performance during 2016

Excellence

Membership Statistics



REPORT OF THE BOARD OF TRUSTEES



Activities & Adventure

Throughout 2016 we continued with the Region initiative, Growing Up Wild and in September, the final set of eight Paw Prints was launched completing the set of 25 Paw Prints in total. Over 55,000 Paw Prints were sold during 2016.

We held two Region events as part of the Growing Up Wild initiative; Growing Up Wild In the Winter and A Really Wild Day in the Bush both held at Cudham Shaws Outdoor Centre. Over 400 members attended these events. We also partnered with RHS Wisley which enabled 15 volunteers to learn skills around the 'Growing Up Wild In a Garden

REPORT OF THE BOARD OF TRUSTEES

Paw Print' that they could then take back and share with members of their units. As part of our partnership with the RSPB we have created an RSPB Growing Up Wild Paw Print which accompanies seasonal activities. This was launched in the Autumn term and over 144 members completed this activity in 2016.

'Discover' was our exciting Girlguiding LaSER not-to-be-missed event of the summer. Over 3,400 members visited Greenwich to see the Royal Museums Greenwich (National Maritime Museum, Royal Observatory and the Cutty Sark), Old Royal Naval College and in The Royal Parks in association with the RSPB. This was a fun and exciting event with a Wow! factor for all of our members from across the Region and provided an opportunity to say goodbye and thank you to Pip McKerrow, our outgoing Chief Commissioner.

As part of the celebrations for 100 years of The Senior Section Spectacular, Girlguiding LaSER held a weekend democracy festival, 'Use Your Voice 2016', aiming to inspire members to use their voice in the most dynamic of ways. The programme, included panel discussions, interactive workshops, craftivism, visits, debates, talks and much more. Events took place at a series of quirky venues across central London between the Houses of Parliament and City Hall, where an evening flagship event, 'Live at the Living Room', was held on Saturday night. There were also three sleepovers at the ICANDO Centre, YHA St Paul's and HMS Belfast. Over 150 members from The Senior Section attended from across the United Kingdom.

As a partner with Parliament Week, a unique 'Mini Use Your Voice 2016' activity pack and badge were produced encouraging members from all sections to run their own democracy festival.

As part of our partnership with Generating Genius, we ran a weekend hackathon (where Guides became creative using technology). Girls learnt about the latest digital advances, met some inspiring people from technology industries, received Google goody bags, and had a great guiding weekend!

As a Region we provided 20 volunteers who helped at the Commonwealth Observance service, 12 volunteers who helped at the Festival of Remembrance and many of our volunteers participated and supported the Lord Mayor's Show.

Other events in 2016 included 'Spotted at Cudham', a family camp for members and their families and walking weekends for adult volunteers.

The partnership with the RSPB entered its second year in 2016. Over 1,400 connections to nature were made by our young members in 2016.

The Region International trips for members of The Senior Section again provided life changing experiences and opportunities for all of the 47 participants and 14 Leaders who took part. There were service projects trips to South Korea, Malawi, Uganda and Haiti. We also had 5 participants aged 14-18 and one Leader who attended the Centenary of Guiding in Hong Kong where they joined 500 Guides from Hong Kong for the chance to

REPORT OF THE BOARD OF TRUSTEES

explore a remarkable culture, tour China's capital, Beijing and the vast pasture of Inner Mongolia.

To enable Commissioners to gain and expand the skills required for their roles, we held three Training and Induction days for Commissioners across the Region - 23 new Commissioners attended the Induction Training and 147 Commissioners attended the Commissioners' Training.

Other Trainings for our adult volunteers included Travelling Abroad Training for 7 adult volunteers and Trainings in all aspects of the Duke of Edinburgh Award - Induction, How to Train and Supervisor - for 16 adult volunteers. We also held a Region Team Weekend where Region appointment holders were able to meet with their peer group and their Region staff counterparts for meetings and Training sessions, two Growing Guiding ideas days for 20 adult volunteers, and a County PRA workshop for 40 volunteers.

The Trainers in our Region are constantly striving to ensure that volunteers receive quality Training by maintaining and building on their own knowledge, skills and areas of expertise. In October, 68 of our Trainers attended the Regional Trainers Conference. In November, 24 of our Tutors and Prospectives were joined by Tutors and Prospectives from Anglia and South West Regions for our Three Region Training day. Over the course of 2016, our Trainers and Prospective Trainers delivered 1,609 hours of Training. This included 336 hours and 15 minutes of Safe Space Training and 235 hours of 1st Response Training.

At the close of 2016, we have 7 adult volunteers who are Becoming a Trainer, 12 Prospective Trainers, 80 Trainers (including 6 in abeyance), 21 Tutors and 10 Reviewers - this includes 2 Trainers that have completed the Training Qualification, 2 new Tutors and 1 new Reviewer. During the year, 23 of our Trainers completed additional Training Modules, further expanding the areas in which they can deliver Training.

Access

Growing Guiding Ideas Day and County grants for membership growth and retention

The Region was successful in securing a grant from Girlguiding supported by the People's Postcode Lottery for £5,098.00. We used these funds to host the Growing Guiding Ideas Day in London. 14 Counties attended and workshops included local inspiration on growing membership, sharing best practice from the Uniformed Youth Social Action Fund, ideas for mapping diversity and an introduction to the Lead into Guiding project run in partnership with National Citizen Service.

Following the event, all Counties were able to apply for a grant of up to £200 to kick start a Growing Guiding initiative, training, event or activity in 2016. 13 Counties applied, choosing to use the grant for activities ranging from Facebook advertising campaigns and taster events to branded PR equipment and the cost of promotional stands at events.

As a result of the small grants scheme, combined public views of Facebook adverts to raise awareness of Girlguiding Counties totalled 67,575. Campaigns paid for by the grant contributed to a total of 92 additional Join Us enquiries (both for adults and girls). At least 5 Leaders joined as a direct result of the grants. In many Counties, promotional activity using the campaign materials purchased is still ongoing.

REPORT OF THE BOARD OF TRUSTEES

Impact of social media

Staff and volunteer teams responsible for our digital presence on social media have continued to raise the profile of the organisation using Facebook and Twitter whilst also exploring the potential for wider online presence via platforms such as Instagram and Snapchat. Our approach to raising awareness of Girlguiding via social media is becoming more strategic, with the team now reporting results twice a year to the Operations

group, devising a digital strategy, supporting Counties to achieve success on social media and ensuring that all Region events have a social media communications plan. The Girlguiding LaSER Facebook page receives an average of 30 new likes per month and the Twitter account 56 new followers per month. We carefully monitor trends in social media interaction, aligning this with our use of the platforms during large scale events and campaigns. We are able to track the age groups of those engaging with our posts and make informed decisions about the type of campaigns to create and who to aim them at in order to fulfil all strands of Being our best.

Supporting local PR

We have recruited a new team of Region Lead Volunteers for PR. Between these three new members, they have begun to better support our Counties by each taking individual responsibility for a group of Counties. County PRAs now have a dedicated point of contact for all queries and training needs. The Lead PR team have conducted a survey amongst County PRAs to find out their key priorities for local PR. These include digital communications, marketing and branding, engaging with the media, and overall confidence in being spokespeople for local guiding. Using the survey results, the team are now able to put in place a programme of support for their Counties and refer wider training needs to the training team. The team continues to work in close partnership with Girlguiding's Communications and PR directorate and our designated PR Officer. We have a newly launched partnership agreement and work plan in place with them covering our annual calendar of events and activities.

Voice

Use Your Voice 2016

To mark The Senior Section Spectacular year, Girlguiding LaSER hosted 'Use Your Voice 2016' (UYV2016) in September. UYV2016 was a two day democracy festival for members of The Senior Section in Girlguiding and other WAGGGS organisations. Members followed a three stranded programme of options, Inform / Equip / Inspire, to create their own unique experience across the course of the weekend.

The event took place across various venues in London Waterloo and was attended by approximately 125 members of The Senior Section. The feedback received from participants was very positive, participants stated that as a result of attending this event they will share the skills they have learnt with their units and become more involved with social action projects. 85% of participants said they would attend an event themed on democracy, voice and campaigning as it helped them feel empowered and informed.

REPORT OF THE BOARD OF TRUSTEES

On the Saturday night, our flagship event 'Live from The Living Room' was held in

London's Living Room at the Greater London Authority and showcased the concept of 'voice' featuring high profile inspiring speakers.

"Since Use Your Voice 2016 I joined my college council and have acted as a tutor representative, often having to use my public speaking skills when relaying news of council events to rooms of college students. I have also taken up learning BSL in my free time as I realised at Use Your Voice 2016 how key communication is to society."

After the event, workshop content was condensed to create 'Mini Use Your Voice 2016' which was launched as a resource for units in all sections to take part in during Parliament Week.

Action for Change

Action for Change is an exciting new Girlguiding project launched in 2016 funded by the Esmee Fairbairn Foundation that is empowering young members across all Countries and Regions to take impactful social action on issues they care about. The opportunity to join the year-long programme was offered to up to 50 girls and enables them to build their skills and confidence to make a real difference in their own unique ways.

Girlguiding LaSER piloted the project alongside Scotland in its first year.

Starting with an inspiration weekend, girls then gain ongoing support from Action for Change [Network Coordinators](#). Their projects are currently at beginning stages. The topics are wide-ranging and include: trying to change the way in which teachers are trained to deliver PSHE in schools; raising awareness of autism in women; and encouraging people to start having conversations about mental health, as well as other projects around journalism, women in sport and racism. We look forward to seeing the projects develop.

Working with our Ambassadors

During 2016 we continued to develop support for our Region Ambassadors. We worked on providing them with the knowledge they need to confidently shout out about

Girlguiding, wider resources around the Being our best strategy and information from key campaigns such as the Girls Attitudes Survey. We also began to consult the existing group to draw up terms of reference for recruiting and communicating with Ambassadors, and asked the Marketing & Communications team to create a menu of options that Ambassadors can use as inspiration for getting involved with our Region awareness raising activities. Whilst the group remains small with four existing members, following the 'Use Your Voice 2016' event which gave us a great deal of opportunities to network with potential new ambassadors, we have a new list of people to approach about the role which will happen in early 2017.

REPORT OF THE BOARD OF TRUSTEES

Wider advocacy

Led by the Marketing & Communications team, we have continued to provide members with exciting opportunities to speak out about the positive impact of Girlguiding and the rights of girls and young women everywhere. Often represented by our proactive group of Girlguiding LaSER Champions, we have taken part in a wide range of advocacy events including the Women of the World Festival, International Woman's Day reception at City Hall, National Student Pride, The London Feminist Film Festival, and the launch of A New Dawn, celebrating women's suffrage at UK Parliament.



Capacity

Finance

Girlguiding LaSER continued to be in a stable financial position during 2016 in terms of the underlying income and expenditure. There was an increase in the reserves of £9,502.

Governance

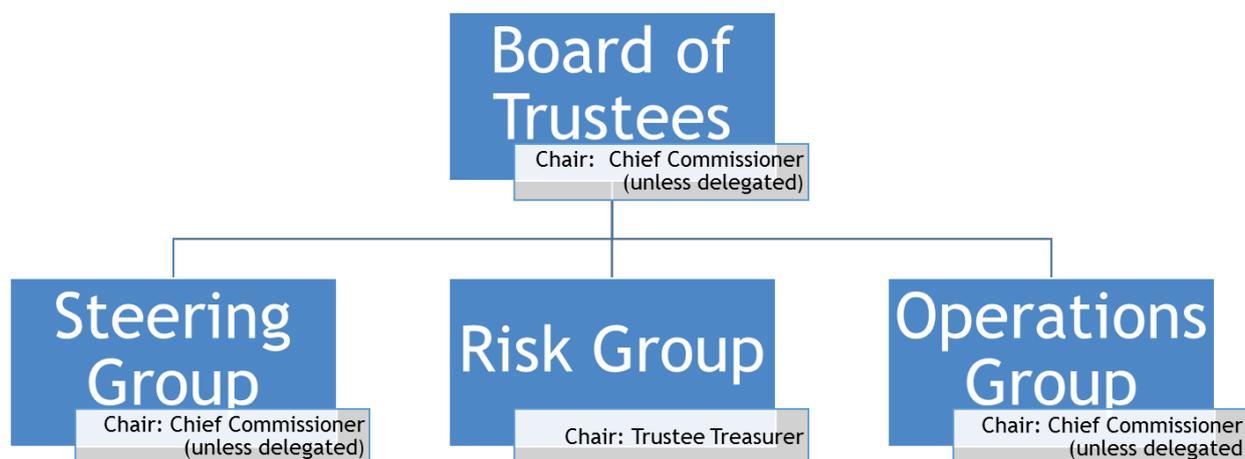
Governance review

The purpose of the governance review was to evaluate how the new arrangements were working, identify any new challenges and, or, opportunities, acknowledge any lessons to be learned, and areas that can be improved. The review process in early 2016 was led by the Chair of the Board of Trustees, supported by the Chief Executive.

The results of the review were reported to the Board of Trustees and an action plan was developed to address the issues identified and, or, areas requiring improvement. The Board of Trustees also agreed two further changes to the composition of the Board. It was agreed that there would no longer be a requirement for a member of the Operations Group to be an ex-officio member of the Board; and to increase the number of young members on the board. The Board also agreed that from 1st January 2017 the Chair of the Risk Group did not have to be the Trustee Treasurer.

The new Chief Commissioner also made some slight changes to the governance arrangements, the Steering Group and Operations group would be chaired by her Deputy Chief Commissioners.

REPORT OF THE BOARD OF TRUSTEES



NB: Risk Group, Trustee Treasurer until December 2016.

The risk group undertook a review of all the internal controls detailed on the risk register to provide assurance to the Board that the processes and systems in place were fit for purpose and responsive to the changing needs of the organisation.

The controls were tested and assessed as being either:

- Compliant (the controls expected were in place)
- Not compliant but risk mitigated (the controls expected were not in place however another process that managed the risk was)
- Not compliant (the controls expected were not in place nor were there any other methods for managing that risk).

The tests showed that the controls were 80% compliant.

Processes

We will have processes and systems in place that are fit for purpose and change with our needs.

Staff

Staff turnover was high in 2016 for a variety of reasons such as career progression and a number of grant funded posts coming to an end.

Outdoor Centres

Cudham Shaws Outdoor Centre

Considerable work has been undertaken to improve the site. It is now compliant in terms of legal and safety requirements. The overall condition of the site has improved and regular maintenance is planned and undertaken. More activities were

REPORT OF THE BOARD OF TRUSTEES

available on site and more are coming in 2017.

Five events were held during the year. Friends of Cudham Shaws have continued to run successful social and fundraising events throughout the year & have given a donation of £2,000 to Cudham Shaws as a result of their fundraising events held in 2016. New grass sledges were purchased to replace the old ones which have been very popular over the years.

Chigwell Row

Chigwell Row's regular site users had been informed that the site was closing and as a result the site users began to make bookings for 2016 with the 3 other camping and activity competitor sites in the local area. The decision that Chigwell Row would remain open for the additional 2 years came too late to address the loss of bookings for 2016.

2016 has therefore seen a reduction in income for the site. Given Chigwell Row was expected to close in December 2015; maintenance work around the site that was deemed non-essential was not undertaken. The shop was also allowed to deplete its stock. Following the decision to remain operational for 2 more years, outstanding maintenance needed to be carried out and the shop stock needed immediate replenishing. Site repairs, which included roofing, work to the warden's house was also undertaken. All of this expenditure came out of 2016's budget for the site.

Looking forward

Strategic Objectives and Delivery

Excellence

2017 sees the start of the introduction of the renewed guiding programme for all sections with a gradual release of information and activities. We'll be encouraging our units to take part in activity testing and ensuring that our training team are equipped with the necessary skills and knowledge to inspire Leaders when the programme is fully launched in 2018. This will include financial support to attend the National Trainers' Conference in May and organising our own conference for Trainers in the autumn. We will also be training Commissioners to ensure that they are ready to support Leaders.

The Region is involved in a Quality Pilot whereby 44 units will be completing portfolios of evidence to show that they are demonstrating good guiding.

A large scale cross-sectional event 'Walk the London Bridges 2017' is taking place in June and separate events at PGL Windmill Hill are planned for adult members and Brownies, Guides and members of The Senior Section in September.

As a new team, we will also be consulting Counties about activities and events that

REPORT OF THE BOARD OF TRUSTEES

they would like to take place over the next four years and organising trainings to develop the skills of volunteers in planning and running large scale events.

Three international trips are planned in 2017 for groups 14 to 18 year olds. Destinations are Ghana, Thailand, and Mexico. A fourth trip to Belize will be undertaken by a small group of 18 to 26 year olds. All of these trips will include a service project for example the Traidhos Tree-Generation Barge Programme in Thailand includes participation in sustainable development and environmental projects. Groups are based in a converted rice barge and have opportunities to explore Thai culture in addition to learning about the environmental changes faced by Thailand and the region.

The Region training team will also be focusing on piloting and delivery of Girlguiding's new safeguarding training scheme to ensure best practice in all of our units.

Access

Using a £10,000 grant to improve retention of Leaders, we will be putting on 'Stay Awhile' roadshows in different areas of the Region, exploring the reasons why volunteers leave and how we can encourage them to stay.

We will also be supporting a national recruitment campaign in October and continuing to raise our profile using social media.

Voice

Following the success of 'Turn up the Volume' in 2015, a day for volunteers who were interested in PR, we'll be holding a similar day in conjunction with Girlguiding Anglia Region in March.

A major project for 2017 will be the development of a new website.

Members of The Senior Section will continue to spearhead 'voice'. The Girlguiding LaSER Champions plan a new resource, 'Take Ten' which is concerned with mental wellbeing, particularly for those undertaking examinations. We'll also continue to support those who are participating in Action for Change projects.

We'll be organising the Girlguiding contingent at Brighton Pride for the first time and also encouraging our members to take part in London Pride.

REPORT OF THE BOARD OF TRUSTEES

Capacity

A number of our membership Trustees will complete their terms in 2017, so we will be recruiting new Trustees, ensuring that we choose candidates whose skillset is compatible with the needs of the Board. In addition, a number of key lead volunteer roles are due to finish and we will be recruiting replacements.

Staff learning and development will be a key focus, looking at individual requirements as well as those that would benefit the whole team.

It is also planned to conduct a review of our campsites, given their financial performance this year.

Girlguiding are undertaking an organisation review and we will be participating in this and sharing best practice with the other Countries and Regions of Girlguiding.

REPORT OF THE BOARD OF TRUSTEES

Review of the Financial Position

The financial statements annexed to this report are those of the Region's and reflect the activities it undertakes. Counties, Divisions, Districts and Units are responsible for their own finances.

Statement of Financial Activities (SOFA)

Income and expenditure for the year are detailed in the SOFA. Total income for the year amounted to £1,116,385 (2015: £1,183,417) and total expenditure amounted to £1,106,883 (2015: £1,308,766). 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 £9, 502 (2015: net deficit of £125,349).

The main sources of income for the Charity were from:-

1. Membership subscriptions, where the underlying subscription payable by members increased by 50p, £528,235 (2015: £508,252).
2. International activities, one additional trip was run in the year, £217,226 (2015: £258,293).
3. Income from our campsites £194,098 (2015: £223,186). In 2016 we ran two sites.
4. Large scale events in 2016 raised £96,956 per note 4 (2015: £79,614).

The main expenditure on charitable activities comprised:-

1. Staff costs £416,338 (2015: £500,815) 2015 included a one off payment of £94,879 to settle the old money purchase pension scheme.
2. International trips (including share of support costs) £340,795 (2015: £430,321)



REPORT OF THE BOARD OF TRUSTEES

Balance sheet

The total net assets for the year increased by £9,052 in 2016 compared to last year. In 2016 they were £1,470,065 and in 2015 they were £1,460,563. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £986,255 (2015: £1,092,142).

REPORT OF THE BOARD OF TRUSTEES

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 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.

RESERVES CALCULATION

The reserves held by LaSER should be:

	2016	2015
Running costs (Administration, Establishment, Finance and Payroll)	375,422	494,686

Reserves Calculation	2016	2015
6 months of running costs	178,711	247,343
25% of running costs for unforeseen eventualities	89,355	123,671
Total reserves to be held	268,066	371,014

The reserves held by Girlguiding LaSER were:

Reserves Calculation	2016	2015
Total General Reserves at year end	867,380	679,478
Less Fixed Assets in General Reserves	(171,179)	(177,523)
	696,201	501,955

REPORT OF THE BOARD OF TRUSTEES

Reserves policy (continued)

Actual free reserves held at the end of 2016 were £696,201 (2015: £501,955). The

Board of Trustees is currently developing strategic plans to invest further to the benefit of the membership.

Designated Funds

The specific uses and needs met by the designated funds are detailed separately in Notes to the financial statements on page 38-49.

Fundraising Statement

Fundraising activities are undertaken in the following cases -

- 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.
- Friends of Cudham and Friends of Chigwell campsites - Friends of the campsites will be undertaking fundraising activities to raise funds for the campsites.

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.

REPORT OF THE BOARD OF TRUSTEES

Risk Policy

Risk Policy 2016

- The Risk Group was delegated responsibility for the detailed review of the Risk Register and policies on behalf of the Board of Trustees. During the year the Risk Group undertook a review of all the internal controls detailed on the risk register. The controls were tested as independently as possible. Controls were assessed as being either:
 - Compliant (the controls expected were in place)
 - Not compliant but risk mitigated (the controls expected were not in place however another process that managed the risk was in place)
 - Not compliant (the controls expected were not in place nor were there any other methods for managing that risk.)

There were 74 controls tested over Q3 and Q4 2016. The summary results were:

RESULT OF INTERNAL CONTROL TESTING		
Compliant	49	66%
Not compliant - risk mitigated	10	14%
Not compliant	15	20%
Total number of controls	74	100%

Key Risks	Control
Lack of control and influence over campsite strategy	Plans are underway to increase the level of support provided by Region HQ and the Operations Group
Financial risk due to poor budgeting at events and failure to protect assets	A review of booking systems for events is in progress and volunteers and staff are being trained in budget management
Failure to manage adverse media coverage including social media resulting in reputational damage to Girlguiding LaSER	Social media is monitored by staff and volunteers can access accounts outside of office hours

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 which overnight swept cash 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.

REPORT OF THE BOARD OF TRUSTEES

- 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, with the support of the Risk Group, reviewed the Investment Policy during the year and will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the Charity.

Remuneration

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 Chief Executive and 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.

Remuneration Review

The Chief Executive, Chief Commissioner and lead volunteer for HR undertook a review of staff pay awards, including any bonuses, 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.

REPORT OF THE BOARD OF TRUSTEES

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 and similar experts in this field.

During the year, the highest paid individual in the Charity was the Chief Executive who was paid £46,125 annually including all emoluments.

The ratio relationship between the Chief Executive and the median paid staff member is 1:2.28.

Pensions

The law on workplace pension has changed. Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and must contribute to it. This is called auto enrolment. In 2015 Royal London were instructed to take over as Laser's pension provider. Laser's staging date was November 2016 which has been met. The pension scheme is fully compliant with auto enrolment legislation and its governance will be 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 2016

The annual financial statements for 2016 are annexed to this report and include a report by the Region's auditors, BDO LLP. 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 5th July 2017.

The Trustee Treasurer was authorised to sign on behalf of the Board of Trustees.

Annual Report

This report was approved by the Board of Trustees on 5th July 2017. The Chief Commissioner in her role as Chair was authorised to sign the report and financial statements on its behalf.



Sally Christmas
Chair of Trustees
and Chief Commissioner
5 July 2017

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 SORP
- Make judgments 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 and enable 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 & SOUTH EAST ENGLAND REGION

We have audited the financial statements of The Guide Association London & South East England Region for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. 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.

Respective responsibilities of trustees and auditors

As explained more fully in the 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.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2016 and of the charity's net income and application of resources, including the income and expenditure, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires 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.

BDO LLP
Statutory Auditor
London
United Kingdom

Date:

BDO LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

STATEMENT OF FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2016		Note	Unrestricted Funds		Restricted Funds	2016	2015
			General Funds	Designated Funds		Total Funds	Total Funds
			£	£	£	£	£
Income							
	Donations and Legacies	2	528,737	1,992	17,091	547,820	524,891
	Income from other Trading activities	3	3,446	44,223		47,669	64,494
	Investment		4,610			4,610	2,439
	Income from charitable activities	4	314,182	194,098	8,006	516,286	591,593
Total Income			850,975	240,313	25,097	1,116,385	1,183,417
Expenditure							
	Costs of other trading activities	5		25,270		25,270	19,484
	Expenditure on charitable activities	6	701,312	348,907	31,394	1,081,613	1,289,282
Total Expenditure			701,312	374,177	31,394	1,106,883	1,308,766
Income/(Expenditure) for the year			149,663	(133,864)	(6,297)	9,502	(125,349)
Transfers between funds		14	38,238	(38,238)	-	-	-
Net movement in funds			187,901	(172,102)	(6,297)	9,502	(125,349)
Balances brought forward at 1 January			679,479	530,674	250,410	1,460,563	1,585,911
Balances carried forward at 31 December			867,380	358,572	244,113	1,470,065	1,460,562

There were no recognised gains and losses other than those shown in the Statement of Financial Activities

The notes on pages 38 to 49 form part of these accounts.

BALANCE SHEET
AS AT 31 DECEMBER 2016

	Note	2016		2015	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		468,445		487,294
Current assets					
Stock	10	42,433		31,874	
Debtors	11	60,582		75,732	
Bank and cash balances (interest bearing accounts)		986,255		1,092,142	
		<u>1,089,270</u>		<u>1,199,748</u>	
Creditors: amounts falling due within one year	12	(87,650)		(226,480)	
Net current assets			<u>1,001,620</u>		<u>973,268</u>
Net assets	13		<u>1,470,065</u>		<u>1,460,563</u>
Funds:					
Unrestricted funds					
General funds			867,380		679,478
Designated funds	14		358,572		530,675
Restricted funds	15		244,113		250,410
			<u>1,470,065</u>		<u>1,460,563</u>

The accounts were approved and authorised for issue by the Trustee

Board on 5 July 2017 and signed on behalf by:

Sally Christmas (Chair of the Board of Trustees)



STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2016

	Note	2016	2015
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(97,791)	24,277
Cash flows from investing activities			
Dividends, interest and rents from investments		4,610	2,439
Purchase of tangible fixed assets		(12,706)	(22,928)
Disposal of tangible fixed assets		-	-
Net cash provided by (used in) investment activities		(105,887)	3,788
Change in cash and cash equivalents in the reporting period		(105,887)	3,788
Cash and cash equivalents at the beginning of the reporting period		1,092,142	1,088,354
Cash and cash equivalents at the end of the reporting period		986,255	1,092,142

The notes on pages 38 to 49 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

1 Accounting policies

(a) Basis of accounting and scope of the accounts

The financial statements comprise the activities of the Region, which includes those of the two sites operated by the Region at Chigwell Row & Cudham.

The accounts (financial statements) have been prepared under the historic 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 16th 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.

The trustees consider that there are no material uncertainties about Girlguiding LaSER's ability to continue as a going concern. There are no material assumptions, judgements or uncertainties contained in the accounting policies adopted for the preparation of the financial statements.

(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 Trustee. 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 the membership within the London and South East region, International trip payments are made for those participating in trips organised by the Charity, Campsite income is generated from the provision of accommodation, camping opportunities, events and activities and the campsite. All income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the Region's charitable objectives.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

(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 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.

(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 and 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) Operating leases

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

(h) Pensions

The Region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by Royal London 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.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2016

2 Donations and Legacies		Unrestricted Funds			Restricted Funds	2016	Unrestricted Funds			2015
		General Funds	Designated Funds	Total Funds		Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£	
Subscriptions		528,064	171		528,235	502,912	5,340		508,252	
Donations		673	1,821	17,091	19,585	1,354	8,247	7,039	16,639	
		528,737	1,992	17,091	547,820	504,266	13,587	7,039	524,891	
3 Income from other Trading activities										
		Unrestricted Funds			Restricted Funds	2016	Unrestricted Funds			2015
		General Funds	Designated Funds	Total Funds		Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£	
Campsite shops & other trading income		3,446	31,347		34,793	3,939	34,227		38,166	
Rental income			6,369		6,369		21,189		21,189	
Fundraising events by Friends' groups			6,507		6,507		5,139		5,139	
		3,446	44,223	-	47,669	3,939	60,555	-	64,494	
4 Income from charitable activities										
		Unrestricted Funds			Restricted Funds	2016	Unrestricted Funds			2015
		General Funds	Designated Funds	Total Funds		Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£	
International activities		217,226			217,226	258,293			258,293	
Grants				8,006	8,006			29,900	29,900	
Programme & training activities		96,956			96,956	79,614			79,614	
Campsites - activities			194,098		194,098		223,186		223,186	
Exhibition trailer			-		-		600		600	
		314,182	194,098	8,006	516,286	337,907	223,786	29,900	591,593	

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2016

9	Fixed assets	Land & buildings:			Fixtures,	Total
		Freehold	Long leasehold	Short leasehold	fittings & equipment	
		£	£	£	£	£
	Cost					
	At 1st January 2016					
	Additions	296,972	551,595	56,612	335,794	1,240,973
	Disposals	-	-	-	12,706	12,706
	At 31st December 2016	-	-	-	-	-
		<u>296,972</u>	<u>551,595</u>	<u>56,612</u>	<u>348,500</u>	<u>1,253,679</u>
	Depreciation					
	At 1st January 2016					
	Charge for the year	142,547	273,622	56,612	280,897	753,678
	Disposals	5,939	9,422	-	16,195	31,556
	At 31st December 2016	-	-	-	-	-
		<u>148,486</u>	<u>283,044</u>	<u>56,612</u>	<u>297,092</u>	<u>785,234</u>
	Book Value					
	At 31st December 2016					
		<u>148,486</u>	<u>268,551</u>	<u>-</u>	<u>51,408</u>	<u>468,445</u>
	At 31st December 2015					
		<u>154,425</u>	<u>277,973</u>	<u>-</u>	<u>54,897</u>	<u>487,295</u>
	All the charity's assets are used for charitable purposes.					
10	Stock					
	The Stock Figure of £42,433 (2015: £31,897) represents goods and badges for resale valued at cost					

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2016

14 Movements 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			Transfer	Balance at	
					January	Income	Expenditure	from/(to)	31 December	
					2016			general	2016	
								fund		
					£	£	£	£	£	
All except g are held at Region Headquarters:										
a	Future Events Fund				66,328			(37,614)		28,714
b	Development Grants Fund				10,000		-	-		10,000
c	Region Chief Commissioner's				5,173					5,173
d	Staff House Fund				23,915	6,369	(537)			29,747
e	Held at and on behalf of Campsites:				400,708	233,875	(370,322)			264,260
f	International Travel Fund				-			550		550
g	Cudham Activities				11,302					11,302
h	Capital Investment Funds				10,000			(1,174)		8,826
i	Friends of Cudham donation				3,248	70	(3,318)			-
										-
					530,674	240,313	(374,177)	(38,238)		358,572

a	The Future Events Fund consists of monies set aside to finance and facilitate future large scale events that the Region undertakes including surpluses from previous events where designated.
b	The Development Grants Fund is money set aside from subscription income for the use of any Unit, District, Division or County that wishes to apply for assistance with capital building guiding projects. The Trustees agreed that at the end of each year this fund should be maintained at £10,000.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 December 2016

c	The Region Chief Commissioner's Discretionary Fund, consists of donations received for use at her discretion. The expenditure represents grants made to individuals during the year.
d	The Staff House Fund is monies charged as rent on properties occupied by staff to be used for maintenance of properties
e	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.
f	The International travel fund is surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made.

j	These International Travel Funds all represent donations received that are to be used to send members on international opportunities. Each fund has its own restrictions on who can qualify for assistance with international travel costs.
k	The King George VI fund is to be used for Leadership training. Also for bursaries for attendance at Girlguiding UK or County Training Centres.
l	Youth United - The money was to pay for two full time Development Workers and a part-time administrator. This aim of this fund is to grow Guiding.
m	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 us.

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

n	The House Funds represent the current value of purpose built self-catering accommodation at each site, originally paid for from grants, donations and fund-raising income donated for this purpose and thus restricted income. The expenditure shown is the annual depreciation charge per Note 1e. Works are anticipated to be undertaken on refurbishment of kitchens at Cuhdam in 2017. While at Chigwell general repairs and maintenance will be done on the holiday house in 2017.
o	The fund represents the current value of an all terrain mobility scooter funded by the Grange Farm Trust.
p	The funding can be applied to a variety of retention activities. Such as Event delivery, Girl/Volunteer support, Learning and Development, Training delivery.
q	To be used at the Chief Commissioner's discretion.

18	Reconciliation of net income/(expenditure) to net cash flow from operating activities			
	Net income /(expenditure) for the reporting period (as per the statement of financial activities)	9,502	(125,348)	
	Adjustments for:			
	Depreciation charge	31,556	62,079	
	Dividends, interest and rents from investments	(4,610)	(2,439)	
	Decrease (increase) in stock	(10,559)	(7,671)	
	Decrease (increase) in debtors	15,150	31,767	
	Increase (decrease) in creditors and provisions	(138,830)	65,889	
		(97,791)	24,277	