



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.

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 | | | | Total Funds All Activities | |
| | 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 | | 167,750 | | 446,755 |
| Current assets | | | | |
| 10 | 9,540 | | 20,252 | |
| 11 | 37,933 | | 90,524 | |
| | 1,273,320 | | 1,396,634 | |
| | 1,320,793 | | 1,507,410 | |
| 12 | (169,372) | | (174,516) | |
| | | 1,151,421 | | 1,332,894 |
| 21 | | - | | - |
| 13 | | 1,319,171 | | 1,779,649 |
| Funds | | | | |
| Unrestricted funds | | | | |
| | | 1,224,711 | | 1,454,749 |
| 14 | | 25,889 | | 102,060 |
| 15 | | 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 |

| | 2021 | | | 2020 | | |
|---------------------|---------------------------------|-------------------------|-------------|----------------------|-------------------------|-------------|
| | Continued Activities | Discontinued Activities | Total | Continued Activities | Discontinued Activities | Total |
| | Average number of employees was | | | | | |
| 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

| Charitable activity | 2021 | |
|-----------------------------------|-----------------------|-------------------------|
| | Staff cost allocation | Support cost allocation |
| | £ | £ |
| 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 |

| | 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 |

| | 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 residential. 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 | - | - | - | 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 | - | - | - | 12,500 |
| 15t | Joan Dawney Memorial Fund | - | | | | - | 1,232 | | | 1,232 | 1,232 | 1,232 | - | - | - | 1,232 |
| 15u | British Science Week Donation | - | | | | - | 500 | | | 500 | 500 | 500 | - | - | - | 500 |
| 15v | Jack Petchey Equipment Fund | - | | | | - | 111 | | | 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 | Chiefs 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 | |
| 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 |

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.