

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
ALSO KNOWN AS
GIRLGUIDING LONDON & SOUTH EAST ENGLAND

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2012

(Registered Charity No. 308268)

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

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Area of operation	The Guide Association London & South East England ("The Region") is responsible for the promotion and administration of guiding in the area of England that stretches from Surrey and Sussex in the west, Middlesex and the southern tips of Essex north of London, to the south and east coastlines of England.																																								
Governing body	The Region is governed by an Executive Committee comprising, among others, of representatives of each of the Counties within the area of operation.																																								
Governing document	Girlguiding is an operating name of The Guide Association which is incorporated by Royal Charter. The Region is an unincorporated Association governed by this same Royal Charter and its bylaws under which the constitution of the Executive Committee has been established.																																								
Trustees	<p>The Trustees are the voting members of the Executive Committee. With the exception of the Region Chief Commissioner, who is appointed by the Chief Guide of the Guide Association in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the Region Chief Commissioner in consultation, where appropriate, with members of the local County Executive Committees. County Commissioners are appointed for a term of five years and Advisers for three years. The members of the Executive Committee during the year and to the date of signature of these financial statements were as follows (* denotes non-voting member):</p> <table><tr><td>Region Chief Commissioner</td><td>Mrs P McKerrow</td></tr><tr><td>Deputy Chief Commissioner</td><td>Mrs C Hardy from 27/09/12</td></tr><tr><td>Chairman of Finance</td><td>Mrs M Kipling</td></tr><tr><td>Chairman Adult Support</td><td>Mrs J Butler</td></tr><tr><td>Chairman Programme Initiatives</td><td>Mrs A Purser</td></tr><tr><td>Chairman Marketing and Communications</td><td>Miss S Phillips to 05/10/12</td></tr><tr><td></td><td>Mrs K Whitmore from 06/10/12</td></tr><tr><td>* Chairman of Trefoil Guild</td><td>Mrs P Downer</td></tr><tr><td>County Commissioner - Croydon</td><td>Mrs A Pilkington to 29/02/12</td></tr><tr><td></td><td>Mrs S Thomas from 01/03/12</td></tr><tr><td>County Commissioner - Greater London Kent</td><td>Mrs C Thomas</td></tr><tr><td>County Commissioner - Greater London West</td><td>Mrs C Wicks to 31/07/12</td></tr><tr><td></td><td>Mrs R Townsend from 01/08/12</td></tr><tr><td>County Commissioner - Kent East</td><td>Mrs J Hermitage</td></tr><tr><td>County Commissioner - Kent Weald</td><td>Miss S Christmas</td></tr><tr><td>County Commissioner - Kent West</td><td>Miss L Derham</td></tr><tr><td>County Commissioner - London North East</td><td>Mrs J Goss</td></tr><tr><td>County Commissioner - London North West</td><td>Miss A Penman to 01/09/12</td></tr><tr><td></td><td>Ms M Caven from 02/09/12</td></tr><tr><td>County Commissioner - London-over-the-Border</td><td>Mrs J Pettit</td></tr></table>	Region Chief Commissioner	Mrs P McKerrow	Deputy Chief Commissioner	Mrs C Hardy from 27/09/12	Chairman of Finance	Mrs M Kipling	Chairman Adult Support	Mrs J Butler	Chairman Programme Initiatives	Mrs A Purser	Chairman Marketing and Communications	Miss S Phillips to 05/10/12		Mrs K Whitmore from 06/10/12	* Chairman of Trefoil Guild	Mrs P Downer	County Commissioner - Croydon	Mrs A Pilkington to 29/02/12		Mrs S Thomas from 01/03/12	County Commissioner - Greater London Kent	Mrs C Thomas	County Commissioner - Greater London West	Mrs C Wicks to 31/07/12		Mrs R Townsend from 01/08/12	County Commissioner - Kent East	Mrs J Hermitage	County Commissioner - Kent Weald	Miss S Christmas	County Commissioner - Kent West	Miss L Derham	County Commissioner - London North East	Mrs J Goss	County Commissioner - London North West	Miss A Penman to 01/09/12		Ms M Caven from 02/09/12	County Commissioner - London-over-the-Border	Mrs J Pettit
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(Continued)

County Commissioner - London South East (Jobshare)	Mrs J Arkwright Mrs P Mason
County Commissioner - London South West	Mrs T Shand
County Commissioner - Middlesex East	Mrs P Daniels
County Commissioner - Middlesex North West	Mrs K Harrison
County Commissioner - Middlesex South West	Mrs D Griffiths
County Commissioner - Surrey East	Miss E Edwards
County Commissioner - Surrey West	Mrs G Churchlow
County Commissioner - Sussex Central	Ms J Samuel to 27/04/12 Mrs D Phillips from 28/04/12
County Commissioner - Sussex East (Jobshare)	Mrs S Buche Miss A Edgar
County Commissioner - Sussex West	Mrs A Gray

Sub-Committees & Branches The principal Sub-Committees of the Executive Committee and branches of the Region are as follows:

<i>Sub-Committee</i>	<i>Chairman</i>
Guiding Development (Adult Support)	Mrs J Butler
Guiding Development (Programme Initiatives)	Mrs A Purser
Assistant Chairman Guiding Development (Adult Support and Programme Initiatives)	Mrs C Parodi
Marketing & Communications	Miss S Phillips to 05/10/12 Mrs K Whitmore from 06/10/12
Finance & General Purpose Awards	Mrs M Kipling Miss A Weston to 01/11/12 Mrs J Scott from 02/11/12
Properties and Campsites	Mrs C Barnes to 16/10/12 Mrs C Hardy from 17/10/12
Chigwell Row Management (Jobshare)	Mrs W Gains Mrs P Young
Cudham Management	Mrs A Bruce
Paxmead Management	Miss A Reeves
<i>Branches</i>	
Friends of Chigwell Row	Mrs J Caslaw
Friends of Cudham	Mrs L Connell
Friends of Paxmead	Mrs M Kipling

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Activity Advisers The Region Chief Commissioner, in consultation with the Executive Committee, appoints Advisers for a term of three years, renewable for a further two as follows:

<i>Position</i>	<i>Adviser</i>
Chairman of Leader and Commissioner Training	Mrs G Martin
Moderator for Trainer Qualification and Mediator	Miss P Tiley
Archivist	Mrs A Bruce
Arts	Mrs J Carlson Mrs P Reynolds
Boating - Paxmead	Miss P Burt
Brownie	Mrs V Hickmott
Duke of Edinburgh's Award scheme	Mrs P Burrows
Go! Coordinator	Miss A Munns
Guide	Mrs K Nicolls
HR Consultant	Mrs C Hardy
HR Consultant	Mrs C Barnes from 17/10/12
International	Mrs C Martin to 23/04/12 Ms S Craven from 24/04/12
Members with Disabilities	Miss M Ross
Outdoor Activities	Mrs H Ansell
Queen's Guide Adviser	Miss J Berry
Rainbow	Mrs J Luck to 01/08/12
Residential	Miss B Littlechild
Safe From Harm	Mrs C Popley to 31/12/12
Senior Section (Jobshare)	Miss C Gosden Miss N Bick from 01/09/12
Walking	Mrs H Parkinson
4 Co-ordinator	Miss L Ede to 31/12/12 Miss T Abegg from 01/01/13

**Associated
Group**

Group
Trefoil Guild

Chairman
Mrs P Downer

Region Manager

Mrs P Higgs

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2012

Principal Offices

Region Head Office	3 Jaggard Way Wandsworth Common London SW12 8SG
Chigwell Row Campsite	Chigwell Row Oaklands Farm 141 Lambourne Road Chigwell Row Essex IG7 6EN
Cudham Campsite	Overshaws 144 Cudham Lane North Cudham Nr Sevenoaks Kent TN14 7QT
Paxmead Riverside Base	Dockett Eddy Lane Shepperton Middlesex TW17 9NT

Professional Advisers & Consultants

The professional advisers and consultants during 2012 were:

Principal Bankers	National Westminster Bank Plc PO Box 8888 98 Wandsworth High Street London SW18 4ZD
Legal Consultant	Mr R Peters The Guide Association 17-19 Buckingham Palace Road London SW1W 0PT
Auditors	BDO LLP Farringdon Place 20 Farringdon Road London EC1M 3AP

Custodian Trustees

The freehold and short leasehold property of the Region is held in the name of:

The Guide Association London & South East England
3 Jaggard Way, London SW12 8SG

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2012

Girlguiding is the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good. We give them a space to have fun. Girlguiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication, and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The Guide Association London & South East England ("The Region") is one of nine separately constituted areas of The Guide Association established for this purpose. Each of these areas is an independent charity in its own right. In a similar way, the Region (Girlguiding London & South East England or LaSER as it is sometimes known) is sub-divided into nineteen County Associations, each then further sub-divided into Divisions, Districts and Units. All of these guiding groups are responsible as separate charities for their own affairs and are not included in the accounts of the Region. Any one of these groups can be contacted by writing to the staff at Region Headquarters.

ORGANISATIONAL STRUCTURE

The Region Executive Committee is the decision making group for policy and management decisions. Three main committees report to this Executive Committee: Guiding Development (previously known as Adult Support and Programme Initiatives), Marketing and Communications, and Finance and General Purpose. The Region sites at Chigwell Row, Cudham and Paxmead continue with their own site management and each site has a 'Friends Group' which actively supports the site by fund raising and providing practical help. These groups are branches of the Region and their finances are part of the Region accounts. The Region employs the staff at these sites. A Properties and Campsites Committee coordinates the activities of these three sites and the Region Headquarters office building at Wandsworth Common.

PURPOSE & AIMS

Girlguiding London and South East England 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.

During 2012 the Trustees agreed a Strategic Plan for the next three years which will endeavour to deliver the aims of Girlguiding.

PLANS FOR THE FUTURE

By the end of 2015 Girlguiding London and South East England will:

- have increased its membership by inspiring and supporting adult volunteers, girls and young women to grow quality guiding at a local level to offer opportunities to more girls;
- have decision-making processes region-wide that are actively influenced by the views and opinions of its young members;
- have developed a recognised brand, used consistently and appropriately by all members, to unite Girlguiding London and South East England members in a coordinated delivery of Girlguiding and Region key messages;
- consistently deliver a good quality, age appropriate, relevant programme, offering action, challenge and adventure;
- have reviewed structures and processes to establish a responsive and flexible style of organisational leadership; and
- continue to be in a sustained stable financial position, to support the charity's Statement of Purpose and objectives.

The review of our governance structures is now in hand, and following completion of this review process the next stage will involve reviewing current staffing and volunteer structures in order to implement and deliver the strategic plan.

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2012 (Continued)

POLICIES

To achieve the above, the Region follows the policies and rules set out in the Guiding Manual published by the Girlguiding. In providing activities, the Region promotes the use of the guiding Method which is also set out in this Manual.

Membership of the Association is open to all girls and women from the age of five years who are prepared to make the Promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. Girlguiding encourages girls and adults with disabilities and provides active support to such members in their units. Following a national review, while the retirement age for Unit Leaders remains at 65, this retirement age was removed for all other roles including Assistant Leader, Unit Helper and Commissioner.

On appointment, a trustee is offered a one to one induction session with the Chief Commissioner at which she is given and has explained all documentation provided by the Charity Commission on trusteeship if they are new to this role. Application of these documents to the Region is clarified. A Region File of useful information is available online and, in addition, all County Commissioners complete an induction programme as laid down by Girlguiding. All trustees undertake a Disclosures and Barring Service check.

VOLUNTARY SERVICES

All adult members of Girlguiding are unpaid volunteers.

At the 22 February 2012 our total membership, including all our volunteers was recorded as 76,707 (2011: 74,950).

In addition to the uniformed leaders there are many people who give freely of their time to Units on a weekly basis. Our volunteers are supported by the equivalent of 6.2 full time staff at the Region Office and 4.7 full time employees at the campsites. In summary, without volunteers, there would be no guiding at any level.

REVIEW OF ACTIVITIES - REPORT BY THE CHIEF COMMISSIONER

2012 has been an excellent year for Girlguiding London and South East England; we have seen our young membership numbers continue to grow and a range of stimulating adventures and opportunities has been provided for our girls, young women and volunteers.

Growing Guiding is our primary aim, and at the end of March I signed a three year contract with the Safer London Foundation - the charitable arm of the Metropolitan Police - which will see £134,100 coming to London Counties for Growing Guiding in the capital. It is a wonderful opportunity to use funding to support quality opportunities for the young people in our major inner city areas. Additionally, three Counties in London: Middlesex East, London North East and London over the Border will receive very substantial funding from Youth United for developing guiding in particularly deprived Boroughs. All this funding for London means that LaSER can concentrate its financial resources for Growing Guiding on the Sussex, Surrey and Kent Counties so that everyone will benefit.

We held a Region Day in March when 315 participants (Trustees, Advisers, Trainers and Senior Section members) enjoyed listening to the keynote speech from Gill Slocombe, the Chief Guide. Many ideas were shared on how to grow guiding. To this end, the Region appointment holders will be working to ensure that we support our Counties to deliver the very best quality of guiding that we possibly can. There is little point in putting energy into increasing numbers if we are not endeavouring to ensure that every girl and young woman has a first rate experience.

Over 500 of our members joined in the Queen's Diamond Jubilee Celebrations in London either as invited VIP guests, as eager flag waving participants or as volunteers. Guiding celebrations have taken place before, during and after the Bank Holiday weekend - and a record of some of these appeared in a Diamond Jubilee

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FOR THE YEAR ENDED 31 DECEMBER 2012

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edition of Raspberry Ripple. Highlights included the Duke and Duchess of Cambridge meeting members in Kent Weald and the Duke and Duchess of Wessex meeting members in Sussex West, Hampstead and Westminster Guides watching the Jubilee procession in the Mall, and Brownies being photographed outside Number 10. 1st Farningham and Eynsford Guides, Brownies, Rainbows, Cubs and Scouts met for a Breakfast Street Party and 1st and 3rd Whitton Rainbows met the Queen in Richmond Park in May. There were themed weekends and events of all kinds, and delicious food was often part of the celebrations. Trees were planted and red, white and blue costumes were worn. A giant beacon was lit at our Cudham campsite and In4mers from the London Counties managed to get tickets for the Queen's Diamond Jubilee Concert.

After the cold, wet and windy Diamond Jubilee Celebrations we continued with the wet weather theme well into July, however this didn't deter our Senior Section members from having a 'wild time' at their Chessington World of Adventures sleepover. It was so successful that three cross-section sleepovers are planned for 2013 for Brownies, Guides and Senior Section. Lots of Guides from across the Region enjoyed a boating weekend at Paxmead, even though the river level and flow rose so high that they could only boat on one day. The sun shone brightly when our Rainbows descended on London Zoo, en masse, to celebrate their 25th anniversary in September.

Our Region International trips in 2012 set off to Malawi and Zambia with 'The Book Bus' charity, to the USA for 'California Dreaming' Jamboree to celebrate the Juliet Lowe Centenary and to Borneo to a conservation project with orang-utans. Everyone returned safely and reported having the time of their lives. The presentations at LaSERiO in October enabled us to share their excitement and hear about some of their amazing adventures. It is marvellous that we are able to support young women to undertake such adventures of a lifetime.

Nearer to home, it was certainly 'a summer to remember' for all of us. My personal challenge 'to do my best' during Games Time and camp in each of our 19 Counties over 19 consecutive nights was a huge success. I received a wonderful welcome and extremely generous hospitality from each of our Counties and enjoyed meeting members of all ages, many of whom also camped with us. I even 'bagged' three of my predecessors as I travelled around: Shirley Strong, Eileen Burbidge and Frances Drake! I am most grateful to all those who contributed to making it such an amazing experience and to those who so kindly donated to the Justgiving site for the Polish Guide fund to restore their membership of WAGGGS.

We had a Trainers', Commissioners' and Trustees' day in September. The Executive Committee were challenged by the sessions run by Liz Burnley on Trusteeship and Risk Management. Inspiration for them in their future roles, as well as recognition of the huge responsibilities of trusteeship. Trainers and Commissioners enjoyed interesting sessions on topics such as: finance, risk assessments, tackling problems and communication.

Members of the Region took part in lots of activities over the second weekend in November. Members of Sussex West and London over the Border smiled and danced through the London streets accompanying the float designed and built by Sussex West on the theme of 'Perform'. A very enjoyable day. Members of Greater London Kent and London South East worked hard to ensure everyone in the procession received their lunch from the 'feeding station'. I had the pleasure of attending the Festival of Remembrance at the Royal Albert Hall on the Saturday evening with many young members of the Region, some of whom helped those in wheelchairs and sold programmes. Members of Kent Weald and Sussex Central joined the march past the Cenotaph on Remembrance Sunday.

We held a Region Team weekend in November, this time visiting Pax Lodge which was a new experience for many members of the Team. We learnt about the initiatives led by WAGGGS and about some aspects of world guiding during the weekend, in addition to having an Executive meeting and the Advisers and campsite Chairs exploring ways of working more closely together in the future.

Pip McKerrow

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2012 (Continued)

FINANCIAL REVIEW

The Region's main source of income continues to be from the subscription paid by all members. The accounts show income from subscriptions of £358,220 available to the Executive Committee to use in providing guiding activities within the Region. The general funds column of the statement of financial activities shows how the subscription income has been expended, but a more detailed breakdown is available via the trustees or our Region Office if Leaders, members and their parents wish to see a fuller account of how this money is spent.

The subscription income was primarily spent on training, activities and support costs to enable the Unit Leaders to benefit from the resources at Region and Girlguiding. In addition, the Region provides opportunities for members to holiday, camp and participate in a variety of activities at our three outdoor sites and abroad.

To complement the subscription income, we were fortunate to receive grants from the various funds held by Girlguiding. We thank all those people who gave us grants and donations to enable the Executive Committee to offer more opportunities to our members.

Staffing

Following a period using temporary staff, we were delighted to welcome Marie Burgess as a part-time member of staff in the Region Office. We are grateful to the staff for undertaking the assorted tasks which continue to be very varied. We are lucky to have such a dedicated team who worked hard to support the delivery of a busy programme throughout the year.

The staffing at the campsites remained the same during 2012, but Tony Collins decided to reduce his hours to three days a week, and we have recently welcomed a new part-time Assistant Warden at Chigwell Row to fill the gap. The staff ably support outdoor and residential programmes for our members and provide help and guidance to ensure provision of a busy calendar of activities at our sites.

Campsites and properties

In an effort to ensure we are providing what our members want, the Executive Committee initiated a review to consider the future of our Region campsites, and this review is continuing. There has been a period of research and data collection and the findings now need to be considered. We have employed an Estates Manager on a 14 month contract to provide the overall management of the Region's properties and campsites, ensuring effective use of staff and facilities to enable the Region to maximise the potential of the sites for our members. Meanwhile the Chairs of the Management Committees are working extremely hard with the staff, and it is business as usual with lots of events taking place during the year to attract more people to experience these wonderful resources.

The need to advertise our Region campsites was highlighted in 2011 and to help publicise our sites, as there always seem to be new Leaders who have not heard about them, we published a campsite brochure 'Launch Pad'. We were very excited to have a quality, glossy, full colour brochure to advertise our Region campsites and their activities and also offered advertising space to our County sites too. The brochure was mailed directly to the main contact for each Unit in July. This publication also saw the launch of our new Region emblem - a compass point highlighting the South East. We've had a fantastic response to the publication and hopefully our members will find it a useful tool to share with their girls when making decisions about adventurous and residential opportunities in the coming year.

Our Campsites provide a varied range of facilities to enable our members to experience new adventures in the outdoors, and many happy hours are spent enjoying a huge range of activities provided by Leaders, staff and instructors. The summer season is always busy, and an ongoing challenge is to make our sites self-financing by encouraging additional use throughout the year. Cut backs in schools' budgets have affected some plans for mid-week use. Maintenance work on the properties and grounds is a continuous activity. Upkeep of the sites and buildings is a constant challenge, and the Management Committees have worked hard to ensure that good maintenance programmes are in place.

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At Chigwell Row Waterwalkerz and pedalos have been added to the activities, exciting additions to the already popular climbing, abseiling and zip wire. On Rainbow and Brownie Day at Chigwell Row over 1000 youngsters enjoyed a sunny day full of fun and excitement. At Cudham March Madness, the overnight event for older Guides and members of Senior Section had an Irish theme to celebrate St. Patrick's Day and 90 young women enjoyed the event, and the Diamond Activity Camp for Guides, Scouts and Senior Section was a success, including the silent disco. Treasure Trails have been installed at Cudham and information workbooks are available to aid enjoyment.

It is good to see that some units understand that our campsites are a wonderful venue for summer, and sometimes winter, weekly evening meetings. A programme of autumn and winter evening walks was organised by the Warden around Chigwell Row which have proved extremely popular. The Cudham site recently won a Bromley Council Environmental Award in recognition of our commitment to the environment.

At Paxmead the acquisition of a dragon boat led to a group of instructors being trained to use it on the Thames with our young members. Following receipt of a generous grant from Surrey County Council some new canoes have been purchased. A new initiative was a splash day for Brownies, which was just as popular as the Water Fun Day which Guides enjoy each year - even if the Brownies did not get quite so wet! This event will be repeated again in 2013. Another excellent Water Fun Day, with a record attendance, took place in September - with many happy Guides enjoying activities both on (or in!) the water and on dry land, and a new fleet of homemade canoes being tested for seaworthiness and speed. Boating during the summer evenings was affected by the heavy rains which led to excessive flow of fast water on the Thames necessitating cancellations.

All the volunteers benefit from dedicated staff, management committees, Friends groups and service teams who work so hard at all three sites to provide members with exciting opportunities to enjoy the outdoors in beautiful and safe surroundings. The huge amount of time given by them all, particularly the Management Committee Chairs, is much appreciated; it is not an easy job to keep abreast with everything required to run a site in the 21st century.

RISK ASSESSMENT

During 2012 the Properties and Campsites Committee have reviewed the Hazard and Risk Assessment schedules for the three campsites and Region Office on behalf of the trustees, and they are satisfied with steps taken to mitigate any risks identified. All new equipment purchased during the year has been assessed and where necessary added to the hazard and risk schedules. Procedures are in place to minimise any financial risk in areas of budget control and expenditure authorisation. All large events have an individual risk assessment prior to agreement for the event to go ahead.

ACCOUNTING POLICIES

There have been no material changes in accounting policies during the year.

PUBLIC BENEFIT

The Trustees have had regard to the guidelines issued by the Charity Commission relating to public benefit and are satisfied that the charity confers a public benefit. The Region follows the charitable objects of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between the ages of 5 and 26. We aim to encourage girl-led guiding and will continue to encourage others to join us so more can enjoy the fun and adventure that is found in guiding.

RESERVES, ASSETS AND FINANCIAL POSITION

The Finance and General Purpose Committee has reviewed the level of cash balances currently held in interest bearing bank accounts and has agreed that no changes should be made at present. This will be kept under review. The reserves policy stated in note 1 (i) is reviewed annually when the budgets are submitted and the subscription set.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2012 (Continued)

We are confident that with our current practices we have adequate reserves to take guiding forward in this Region. Money from the Future Events Fund will give our members opportunities to take part in exciting and adventurous large scale events in the years ahead, and funds will be set aside so we can continue to support our young members participation in Region international trips. These and other designated funds are referred to in **Note 15** of the accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulations made thereunder. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The Trustees' Report and the Annual Accounts for the year ended 31 December 2012 were approved by the Executive Committee at its meeting on 11th May 2013 and the Region Chief Commissioner and Chair of Finance were authorised to sign them on its behalf.

Pip McKerrow Region Chief Commissioner

Marjorie Kipling Chair of Finance

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND**

We have audited the financial statements of The Guide Association London & South East England for the year ended 31 December 2012 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2012, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

BDO LLP

Statutory Auditor

London

United Kingdom

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

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

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2012

	Note	Unrestricted Funds			2012 Total Funds £	2011 Total Funds £
		General Funds £	Designated Funds £	Restricted Funds £		
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	358,219	10,755	18,380	387,354	349,996
Activities for generating funds	3	5,407	47,742	-	53,149	60,490
Investment Income - interest		5,060	1,845	-	6,905	5,486
Incoming resources from charitable activities	4/16	168,860	220,208	96,583	485,651	409,819
Total incoming resources		537,546	280,550	114,963	933,059	825,791
Resources expended						
Costs of generating funds	5	5,231	26,092	-	31,323	25,739
Charitable activities	6	419,892	262,838	42,922	725,652	810,676
Governance costs	7	30,764	-	-	30,764	30,388
Total resources expended		455,887	288,930	42,922	787,739	866,803
Net incoming/(outgoing) resources before transfers		81,659	(8,380)	72,041	145,320	(41,012)
Transfers between funds	15	(37,970)	37,970	-	-	-
Net movement in funds		43,689	29,590	72,041	145,320	(41,012)
Balances brought forward at 1 January 2012		712,121	659,059	237,170	1,608,350	1,649,362
Balances carried forward at 31 December 2012		755,810	688,649	309,211	1,753,670	1,608,350

Transfers represent internal designations by the Executive Committee within the restrictions (where applicable) of the funds concerned.

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

The notes on pages 14 to 22 form part of these Accounts.

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
BALANCE SHEET
AS AT 31 DECEMBER 2012

	Note	2012		2011	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		597,162		602,058
Current assets					
Stock	10	22,449		25,553	
Debtors	11	46,836		21,454	
Bank and cash balances (interest bearing accounts)		<u>1,162,074</u>		<u>1,050,684</u>	
		1,231,359		1,097,691	
Creditors: amounts falling due within one year	12	<u>(59,158)</u>		<u>(73,612)</u>	
Net current assets			1,172,201		1,024,079
Provision for liabilities and charges	13		(15,693)		(17,787)
Net assets	14		<u>1,753,670</u>		<u>1,608,350</u>
Funds:					
Unrestricted funds					
General funds			755,810		712,121
Designated funds	15		688,649		659,059
Restricted funds	16		309,211		237,170
			<u>1,753,670</u>		<u>1,608,350</u>

The notes on pages 14 to 22 form part of these Accounts.

The accounts were approved and authorised for issue by the Executive Committee on 11th May 2013 and signed on its behalf by:

Pip McKerrow

Region Chief Commissioner

Marjorie Kipling

Chair of Finance

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

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 three sites operated by the Region at Chigwell Row, Cudham and Paxmead.

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the recommendations of the Statement of Recommended Practice "Accounting and Reporting by Charities" SORP 2005 issued by the Charity Commissioners for England and Wales in 2005.

(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 Executive Committee. 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 Executive Committee for any purpose.

Designated funds: Designated funds are those funds set aside by the Executive Committee 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 15.

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

(c) Incoming Resources

Incoming resources are accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the Region's charitable objectives.

(d) Resources Expended

Expenditure is charged on an accruals basis and classified into the functional classifications required by the Statement of Recommended Practice. All expenditure can be directly attributed to specific activities. Support costs which are shown separately represent the running costs of the Region's Head Office. Support costs are allocated to the various charitable activities on the basis of staff time.

Governance costs are the costs related to governance of the charity such as trustee expenses and audit; allocations of other costs are based on staff time.

Development grants are awarded against plans, but only paid once the development has begun.

(e) Fixed Assets

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

Freehold and leasehold property over the shorter of the remaining term of the lease or 50 years

Furniture, fittings and office equipment	10%-20% straight line
Motor vehicles	25% reducing balance

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

1 ACCOUNTING POLICIES (Continued)

(e) Fixed Assets (Continued)

All fixed assets acquired costing over £500, 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 14. These funds are then used to write off the asset over its estimated useful life.

(f) Stocks

Stocks are valued at the lower of cost and net realisable value.

(g) Pensions

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

(h) Operating Leases

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

(i) Reserves

At 31 December 2012 free reserves amounted to £558,057 (2011: £505,065) (General Funds of £755,810 less General Fund fixed assets of £197,753 as in note 14) which represents approximately 10 months of expenditure which exceeds the limit in the Reserves Policy. However, two reviews are currently underway, one of the structure, governance and future strategy for the Region and the second of our three Region campsites and their ability to provide for the needs of our young members. It is possible that expenditure will be required following the completion of these reviews.,

The main source of income, subscriptions, is received annually in April and thus there is a need to retain 3-9 months of expenditure to cope with unexpected events as they arise. The need for, and level of, reserves is reviewed annually when the subscription fee for the following year is determined. Reserves are maintained at the appropriate level by adjusting the subscription fee to take account of any changes.

2 VOLUNTARY INCOME

	Unrestricted Funds			2012	2011
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Subscriptions	358,219	-	-	358,219	323,023
Donations	-	10,755	18,380	29,135	26,973
	358,219	10,755	18,380	387,354	349,996

3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds			2012	2011
	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Campsite shops & other trading income	5,407	31,972	-	37,379	42,253
Rental income	-	10,038	-	10,038	9,619
Fundraising events at campsites	-	5,732	-	5,732	8,618
	5,407	47,742	-	53,149	60,490

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds			2012 Total Funds £	2011 Total Funds £
	General Funds £	Designated Funds £	Restricted Funds £		
	International activities	127,226	-		
Grants	750	-	96,583	97,333	750
Programme & training activities	40,884	-	-	40,884	131,661
Campsites - activities	-	220,208	-	220,208	184,392
	<u>168,860</u>	<u>220,208</u>	<u>96,583</u>	<u>485,651</u>	<u>409,819</u>

5 COSTS OF GENERATING FUNDS

	Unrestricted Funds			2012 Total Funds £	2011 Total Funds £
	General Funds £	Designated Funds £	Restricted Funds £		
	Fundraising events	-	2,104		
Campsite shops & merchandise	5,231	23,988	-	29,219	23,124
	<u>5,231</u>	<u>26,092</u>	<u>-</u>	<u>31,323</u>	<u>25,739</u>

6 CHARITABLE ACTIVITIES

	Unrestricted Funds			2012 £	2011 £
	General Funds £	Designated Funds £	Restricted Funds £		
	International activities	133,607	9,970		
Grants payable	400	1,244	-	1,644	18,798
Programme & training activities	53,647	-	-	53,647	146,055
Marketing & publicity	8,329	4,760	6,947	20,036	28,222
Campsites	-	198,641	13,782	212,423	201,885
Campsite staff costs	29,327	48,223	-	77,550	93,325
Staff costs	117,587	-	11,879	129,466	128,896
Support costs	76,995	-	-	76,995	60,399
	<u>419,892</u>	<u>262,838</u>	<u>42,922</u>	<u>725,652</u>	<u>810,676</u>

Support costs include depreciation of equipment and all administrative and running costs of the Region Office at Jaggard Way.

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

7 GOVERNANCE COSTS

	2012	2011
Salaries	6,716	6,812
Audit	6,300	6,120
Other costs	17,748	17,456
	30,764	30,388

The audit fee, net of VAT was £5,250 (2011: £5,100)

8 STAFF COSTS

	2012	2011
	£	£
Gross pay	195,186	208,775
Social security costs	14,308	16,099
Other pension costs	4,238	4,159
	213,732	229,033

The average number of employees expressed in terms of full time equivalents was:

	2012	2011
RHQ	6.0	6.0
Campsites	4.7	4.6
Growing Guiding	0.5	-
Governance	0.2	0.2
	11.4	10.8

Trustees were reimbursed for out of pocket expenses totalling £11,573 (2011: trustees were reimbursed £10,748).

No trustee received any remuneration in either 2012 or 2011

There were no employees earning over £60,000 per annum (2011: none)

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

9 FIXED ASSETS

	Land & buildings:			Fixtures, fittings & equipment	Total
	Freehold	Long leasehold	Short leasehold		
	£	£	£	£	£
Cost					
At 1st January 2012	296,972	550,158	128,985	307,366	1,283,481
Additions	-	-	-	42,949	42,949
Disposals	-	-	-	(2,847)	(2,847)
At 31st December 2012	<u>296,972</u>	<u>550,158</u>	<u>128,985</u>	<u>347,468</u>	<u>1,323,583</u>
Depreciation					
At 1st January 2012	118,789	208,019	102,860	251,755	681,423
Charge for the year	5,939	9,393	8,709	23,734	47,775
Disposals	-	-	-	(2,777)	(2,777)
At 31st December 2012	<u>124,728</u>	<u>217,412</u>	<u>111,569</u>	<u>272,712</u>	<u>726,421</u>
Book Value					
At 31st December 2012	<u>172,244</u>	<u>332,746</u>	<u>17,416</u>	<u>74,756</u>	<u>597,162</u>
At 31st December 2011	<u>178,183</u>	<u>342,139</u>	<u>26,125</u>	<u>55,611</u>	<u>602,058</u>

All the charity's assets are used for charitable purposes.

10 STOCKS

The Stock Figure of £22,449 (2011: £25,553) represents goods and badges for resale valued at the lower of cost and net realisable value.

11 DEBTORS

DEBTORS

	2012	2011
	£	£
Prepayments of general expenses	15,630	6,342
Prepayments of future activity expenses	17,429	13,401
Other debtors	13,777	1,711
	<u>46,836</u>	<u>21,454</u>

12 CREDITORS

	2012	2011
	£	£
Creditors: amounts falling due in less than one year		
Social security and other taxes	100	-
Other creditors	24	9,710
Accruals for general expenses	36,855	25,255
Accruals and deferred income for future activities	22,179	38,647
	<u>59,158</u>	<u>73,612</u>

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

13 PROVISION FOR LIABILITIES AND CHARGES

	2012 £	2011 £
Farmhouse repairs	15,693	17,787

The land at Chigwell Row is held under the terms of a tenants full repairing lease for a peppercorn rent of £1 per annum. In 1998 it was noted that the farmhouse at this site, a grade II listed building, was in need of repairs and a full survey of the farmhouse was carried out and the trustees made a provision for the liability of £150,000 to cover the total cost of the repairs. In 2012 sums totalling £2,094 (2011::Nil) were expended on the property.

14 ANALYSIS OF NET ASSETS

	Fixed Assets £	Cash & bank balances £	Other net current assets/ (liabilities) £	Provision for liabilities & charges £	Total £
General funds	197,753	590,910	(17,160)	(15,693)	755,810
Designated funds	179,952	481,410	27,287	-	688,649
Restricted funds	219,457	89,754	-	-	309,211
Total net assets	597,162	1,162,074	10,127	(15,693)	1,753,670

15 MOVEMENTS IN FUNDS

General Fund

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

Designated Funds

	Balance at 1st January 2012 £	Incoming Resources £	Resources Expended £	Allocations from unrestricted surplus £	Transfer from/(to) general fund £	Balance at 31 December 2012 £
a - g and i Held at Region Headquarters:						
a Future Events Fund	66,388	-	-	-	-	66,388
b Development Grants Fund	10,000	-	-	-	-	10,000
c Region Chief Commissioner's Discretionary Fund	5,355	893	(1,244)	-	-	5,004
d Staff House Fund	11,373	10,037	(27,942)	-	6,532	-
e Exhibition Trailer Fund	14,634	500	(4,760)	-	-	10,374
f Website Development Fund	4,638	-	-	-	-	4,638
g Pension Deficit Fund	70,000	-	-	-	30,000	100,000
h Held at Campsites:	454,166	269,120	(245,014)	-	-	478,272
i International Travel Fund	22,505	-	(9,970)	-	1,438	13,973
	659,059	280,550	(288,930)	-	37,970	688,649

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

15 MOVEMENTS IN FUNDS (Continued)

- a** The Future Events Fund consists of monies set aside to finance and facilitate future large scale events that the Region undertakes including surpluses from previous events where designated.
- b** The Development Grants Fund is money set aside from subscription income for the use of any Unit, District, Division or County that wishes to apply for assistance with capital building guiding projects. The Trustees agreed that at the end of each year this fund should be maintained at £10,000.
- c** The Region Chief Commissioner's Discretionary Fund consists of donations received for use at her discretion. The expenditure represents nine grants made to individuals during the year.
- d** The Staff House Fund is monies charged as rent on properties occupied by staff to be used for maintenance of properties.
- e** The Exhibition Trailer Fund is money set aside to fund the recruitment of new Guide leaders. The fund is used to meet the running costs and depreciation of an exhibition trailer. Income from hire of the trailer is added to the fund.
- f** The Website Development Fund has been set aside from a share of the profit on sales of souvenirs at the Big Gig to be spent on developing the Region website.
- g** The Pension deficit fund is money set aside to cover the employer debt which might become payable in the event that no employees remain in the pension scheme, as described in note 19.
- h** The campsites each hold various designated funds which include all general income received, which are used for both capital expenditure and day to day site operation, as well as particular projects.
- i** The International travel fund is surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made.

16 MOVEMENTS IN FUNDS
Restricted Funds

Restricted funds	Balance at 1st January 2012 £	Incoming Resources £	Resources Expended £	Allocations from unrestricted surplus £	Transfer to general fund £	Balance at 31 December 2012 £
Held at Region Headquarters:						
j Chief's Memorial Fund	4,673	5,041	(9,714)	-	-	-
j Edwards Legacy	5,100	-	-	-	-	5,100
k King George VI fund	1,900	1,174	(1,350)	-	-	1,724
l Safer London Foundation	-	68,869	(18,826)	-	-	50,043
m Youth United	-	27,714	-	-	-	27,714
Held at campsites:						
n Cudham - Brownie House	110,813	-	(3,117)	-	-	107,696
n - Badgers House	36,447	-	(930)	-	-	35,517
o - Track fund	2,811	-	(2,811)	-	-	-
n Chigwell Row - Holiday House	65,684	-	(1,795)	-	-	63,889
p - Mobility Scooter	-	2,995	(449)	-	-	2,546
n Paxmead - Bunk House	9,742	-	(3,530)	-	-	6,212
q - Activity equipment	-	9,170	(400)	-	-	8,770
	237,170	114,963	(42,922)	-	-	309,211

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

16 MOVEMENTS IN FUNDS (Continued)

Restricted Funds

- j** These International Travel Funds all represent donations received that are to be used to send members on international opportunities. Each fund has its own restrictions on who can qualify for assistance with international travel costs.
- k** The King George VI fund is to be used for the provision of training and associated travel opportunities.
- l** Safer London Foundation – a 3 year agreement was signed in March 2012, and funds are received quarterly. The grant pays for a part-time Development Worker and a part-time administrator.
- m** Youth United – grant applications were submitted in the latter part of 2012, and the first money was received before the year-end, although not notified until January 2013. The money will pay for two full time Development Workers and a part-time administrator.
- n** The House Funds represent the current value of purpose built self-catering accommodation at each site, originally paid for from grants, donations and fund-raising income donated for this purpose and thus restricted income. The expenditure shown is the annual depreciation charge per Note 1e.
- o** The Track Fund income is from Awards For All and is to restore a track at the campsite to make the woodlands more accessible for those with mobility difficulties, and to design and produce activity materials relating to wildlife on the site.
- p** A grant was received from Grange Farm Trust for an all-terrain mobility scooter.
- q** A grant was received from Surrey County Council towards the cost of new boats.

17 FINANCIAL COMMITMENTS

At 31 December 2012, annual commitments under operating leases were as follows:

	2012 Land and buildings £	2012 Other £	2011 Land and buildings £	2011 Other £
Operating leases expiring:				
Within two to five years	1,500	5,090	1,500	4,984
After five years	2	-	2	-
	_____	_____	_____	_____

18 CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the Region. The Region is one of the nine separately constituted Country/Region Associations established under the powers and by-laws of the Royal Charter to administer Guiding in each area.

Material transactions with The Guide Association are as follows:

	2012 £	2011 £
Incoming Resources:		
Grants received from the Guide Association	7,232	20,423
	_____	_____

THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2012

18 CONNECTED CHARITIES (Continued)

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, districts and units. Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This 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.

19 PENSION OBLIGATIONS

The Guide Association London & South East England participates in the Pensions Trust's Growth Plan, a multi-employer pension plan which is in most respects a money purchase arrangement but it has some guarantees. It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. Accordingly, due to the nature of the plan, the accounting charge for the period under FRS17 represents the employer contributions available.

The latest triennial valuation of the plan was performed at 30 September 2011 by a professionally qualified actuary. The valuation revealed that the assets of the plan fell short of the accrued liabilities as at the valuation date equivalent to a past service funding level of 84.1%.

During the year the Pensions Trust advised that contributions from employers will be required in respect of the Growth Plan deficit. The Region's contributions apply from 1 April 2013 and amount to £5,319 per annum for 10 years, with a 3% increase each year.

Following a change in legislation in September 2005, there is a potential debt on the employer that could be levied by the Trustee of the plan. The Trustees' current policy is that it only applies to employers with pre-October 2001 liabilities in the plan. The debt is due in the event of the employer ceasing to participate in the plan or the plan winding up. The debt for the plan as a whole is calculated by comparing the liabilities for the plan (calculated on a buyout basis, ie, the cost of security benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the plan's pre October 2001 liability attributable to employment with the leaving employer compared to the total amount of the plan's pre October 2001 liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total plan liabilities, plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

Potential employer debt - contingent liability

The charity has been notified by the Pensions Trust of the estimated employer debt on withdrawal from the plan based on the financial position of the plan as at 31 March 2012. As of this date the estimated employer debt for the charity was £87,303 (30 September 2011: £80,094). This is estimated to have increased by 21% to 30 September 2012 (£96,914). There is no current intention to leave the plan and trigger the contingent liability, but the designated fund has been increased to £100,000. There is no current intention to leave the plan and trigger the contingent liability.