

Annual Report

2022



Report from the trustees

Statement of purpose

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

Governing document and constitution

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

Public benefit

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

Governance

Board of trustees

The region is 1 of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

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

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



Board of trustees

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

Board appointments

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

The deputy chief commissioner was appointed by the chief commissioner.

The trustee treasurer is a board appointment.

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

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

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

Induction and training of trustees

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

Other governance groups

The board of trustees is supported by:

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

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

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

Registered office

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

www.girlguidinglaser.org.uk

Professional advisers and consultants

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

Banks

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

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

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

Auditors

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

Legal consultants

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



Activities & Adventure

Activities

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

Adventure

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

Learning & Development

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

Marketing & Communications (M&C)

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

Region news

Closure of campsites

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

Investment policy

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

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

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

Review of the financial position

Income & Expenditure

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

The main sources of income for the charity were from:

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

The main expenditure on charitable activities comprised:

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

Balance sheet

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

Funds

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

Risk management

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

Reserve policy

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

The board of trustees adopts a risk-based approach to the reserves policy:

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

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

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

Going concern

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

Future plans


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

Statement of board of trustee responsibilities

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

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

Amanda Teasel
Chair of the board of trustees



Being part of Girlguiding
has helped me develop
confidence and leadership
skills - things I have used in
my every day life."

Independent Auditor's Report

Auditor's responsibilities for the audit of the financial statements

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report


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



**Brewers Chartered Accountants
Statutory Auditor**

17th August 2023

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY



"Our Brownie volunteers are fantastic! They provide a whole set of female role models separate to the school or family, and they show my daughter that she is cared for by other people."

Statement of financial activities – Year ended 31 December 2022

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

Balance sheet – Year ended 31 December 2022

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

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

Amanda Teasel (Chair of the board of trustees)

Alan Lees (Trustee treasurer)




10 June 2023

Charity number: 308268

Statement of cash flows – Year ended 31 December 2022

Note

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

Notes to the financial statements

1 Accounting policies

a. Basis of accounting and scope of the accounts

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

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

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

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

b. Fund accounting

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

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

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

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

c. Income

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

d. Expenditure

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

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

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

e. Fixed assets

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

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

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

f. Stock

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

g. Debtors

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

h. Cash at bank

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

i. Creditors

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

j. Financial instruments

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

k. Pensions

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

l. Operating leases

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

m. Judgements and key sources of estimation uncertainty

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

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

n. Going Concern

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



2. Donations and legacies

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

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

3. Income from charitable activities

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

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

4. Income from trading activities

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

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

5. Costs of raising funds

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

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

6. Expenditure on charitable activities

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

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

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

7. Staff costs

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

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

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

8. Support costs

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

8. Support costs continued

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

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

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

9. Fixed assets

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

10. Stock

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

11. Debtors

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

12. Creditors

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

13. Analysis of net assets

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

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

14. Movement in funds – Designated funds

General fund

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

Designated fund

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

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

14. Movement in funds – Designated funds continued

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

14. Movement in funds – Designated funds – key

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

15. Movement in funds – Restricted funds

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

15. Movement in funds – Restricted funds continued

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

15. Movement in funds – Restricted funds continued – key

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

16. Financial commitments

Minimum lease payments under operating leases were as follows

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

17. Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.

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

Counties, divisions, districts and units

Within the London & South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, district and units.

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

Trefoil Guild

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

The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows

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

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

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

19. Other income

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

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

20. Trustee expenses

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

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