

Annual Report

2023



Message from the chair of trustees, the chief commissioner

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



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

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

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

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

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

Amanda Teasel
Chair of board of trustees, the chief commissioner

Report from the trustees

Statement of purpose

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

Governing document and constitution

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

Public benefit

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



Governance

Board of trustees

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

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

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

Board of trustees

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

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



Board appointments

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

Induction and training of trustees

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

Other governance groups

The board of trustees is supported by:

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



Registered office

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

www.girlguidinglaser.org.uk

Professional advisers and consultants

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

Banks

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

Lloyds Bank Plc
Business Banking, BX1 1LT

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

Investment Managers

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

Auditors

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

Legal consultants

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



Activities & Adventure

International

Explore Europe 2023

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

Breakaway to Belgium 2023

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

Travelling abroad training

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

UK events and activities

Google Takeover Day

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

Festival of Remembrance, Cenotaph, Lord Mayor's Show

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

Wildlife Discovery Days with RSPB

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

Learning & Development

Training

Horizons commissioner training conference

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

A safe space / 1st response trainings

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

Trainers' conference

Attended by 36 trainers and delivered by a further 6 trainers.

Trainer figures

69 trainers, 16 tutors, 12 prospective trainers.

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

Duke of Edinburgh's Award (DofE)

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

Peer education

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

Queen's Guide award

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

Walking

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

Marketing & Communications (M&C)

Branding and design

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

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

Digital

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

Digital campaigns included:

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

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

Good news

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

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

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

Relevance and collaboration

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

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

Growth and retention

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

Investment policy

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

The cash assets were managed as follows:

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

Investments

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

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



Review of the financial position

Income & expenditure

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

The main sources of income for the charity were from:

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

The main expenditure on charitable activities comprised:

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

Balance sheet

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

Funds

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

Risk management

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

Reserve policy

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

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

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

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

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

Going concern

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

Future plans

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

Statement of board of trustee responsibilities

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

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

Amanda Teasel
Chair of the board of trustees



Independent Auditor's Report

Auditor's responsibilities for the audit of the financial statements

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Brewers Chartered Accountants Statutory Auditor



Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

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



Statement of financial activities – Year ended 31 December 2023

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

Balance sheet – Year ended 31 December 2023

Note

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

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

Amanda Teasel (Chair of the board of trustees)

Anna Jones (Trustee treasurer)




21 September 2024

Charity number: 308268

Statement of cash flows – Year ended 31 December 2023

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

Notes to the financial statements

1 Accounting policies

a. Basis of accounting and scope of the accounts

The accounts comprise the activities of the region.

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

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

The financial statements have been prepared to give a 'true and fair view' and have deviated from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 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. Details of the purpose of each fund are set out in Note 15.

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

c. Income

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

d. Expenditure

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

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

e. Fixed assets

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

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

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

f. Stock

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

g. Debtors

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

h. Cash at bank

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

i. Creditors

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

j. Financial instruments

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

k. Pensions

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

l. Operating leases

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

m. Judgements and key sources of estimation uncertainty

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

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

n. Going Concern

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

o. Investments

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

2. Donations and legacies

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

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

3. Income from charitable activities

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

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

4. Income from trading activities

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

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

5. Costs of raising funds

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

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

6. Expenditure on charitable activities

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

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

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

7. Staff costs

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

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

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

8. Support costs

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

8. Support costs continued

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

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

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

9. Fixed assets

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

10. Stock

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

11. Investments

	2023	2022
	£	£
Investments	154,505	-

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

12. Debtors

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

13. Creditors

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

14. Analysis of net assets

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

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

15. Movement in funds – Designated funds

General fund

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

Designated funds

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

15. Movement in funds – Designated funds continued

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

Key

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

16. Movement in funds – Restricted funds

restricted funds

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

16. Movement in funds – Restricted funds continued

restricted funds

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

16. Movement in funds – Restricted funds continued – Key

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

17. Financial commitments

Minimum lease payments under operating leases were as follows

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

18. Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.

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

Counties, divisions, districts and units

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

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

Trefoil Guild

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

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

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

Material transactions with the Guide Association are as follows

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

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

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

20. Trustee expenses

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

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



Girlguiding
London and
South East England