

# TRUSTEE ANNUAL REPORT AND ACCOUNTS

The Guide Association London & South  
East England

Known as

Girlguiding London & South East England

For the year ended 31 December 2015



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# REPORT OF THE BOARD OF TRUSTEES

## Statement of Purpose

Girlguiding London & South East England (Girlguiding LaSER) offers girls and young women quality girl-led guiding opportunities presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

## Governing Document and Constitution

The Guide Association London & South East England (“The Region”) is governed by Royal Charter and the powers of the Board of Trustees are set out in the Constitution as expressed under the Bye-Laws to the Royal Charter.

## Public benefit

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

## Organisation Structure

The Region is one of nine separately constituted areas of The Guide Association and as such an independent charity in its own right (charity registration no. 308268). The reports and results contained herein relate only to the operation of the Region and no other entity. The Region covers Kent; Sussex; Surrey; and the whole of Greater London, except the London Borough of Havering.

The Board of Trustees is the decision making group for policy and management decisions. They are supported by three groups; the Operations Group, the Risk Group and the Steering Group.

The Region also includes two campsites: Chigwell Row, and Cudham Shaws and their associated ‘Friends’ groups.

# REPORT OF THE BOARD OF TRUSTEES

## Reference and Administration Information

### The Board of Trustees

During 2015, the Board of Trustees comprised:

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

The governance structure allows for the appointment of 2 external trustees. During 2015 none had been appointed. Recruitment took place during 2016.

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

THE BOARD OF TRUSTEES 2015			
Role	Name	Type	Term Ends/ed
Chair	Carole Hardy	Ex Officio	22 Jul 2016
Chief Commissioner	Pip McKerrow	Ex Officio	22 Jul 2016
Chief Executive	Steve Scotland	Non-voting	Not applicable
Treasurer	Tracey Miller	Elected	31 Mar 2017
Board Member	Angela Purser	Ex Officio - Operations Group	27 Oct 2016
Board Member	Fiona Jackson	Elected - Membership	20 Jul 2015
Board Member	Janette Goss	Ex Officio - Steering Group	20 Jul 2017
Board Member	Jennifer Sibley	Elected - Membership	20 Jul 2016
Board Member	Lisa Mitchell	Elected - Membership	20 Jul 2017
Board Member	Mary Caven	Ex Officio - Steering Group	20 Jul 2015
Board Member	Sally Christmas	Ex Officio - Steering Group	20 Jul 2016

### Board Appointments

- The Chief Commissioner was appointed by the Chief Guide of Girlguiding
- The Deputy Chief Commissioner was appointed by the Chief Commissioner
- The Trustee Treasurer was appointed under the old governance system by the Chief Commissioner
- The Steering Group representatives were selected by their own county membership and appointed by the Chief Commissioner

# REPORT OF THE BOARD OF TRUSTEES

## Board Appointments (continued)

- The Lead volunteers who serve on the Operations Group were appointed by the Chief Commissioner
- Elected members are Board appointments

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

Elected member of the Board were selected based their skills and experience.

The Deputy Chief Commissioner's term of office does not extend beyond the finishing date of the Chief Commissioner's end date.

## Induction and Training of Trustees

All trustees are supported on an ongoing basis with the needs of the groups and individuals being addressed. During the year the group received training on governance from Angela Miln, the Deputy Chief Guide from Girlguiding.

## Other Governance Groups

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

### The Operations Group

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

THE OPERATIONS GROUP 2015			
Role	Name	Description	Term Ends/ed
Chair	Pip McKerrow	Chief Commissioner	11 Jul 2016
Member	Angela Purser	Head of Guiding Development	27 Oct 2016
Member	Carole Hardy	Deputy Chief Commissioner	11 Jul 2016
Member	Kim Whitmore	Head of Marketing & Communication	30 Sep 2015
Member	Julie Larner	Head of Marketing & Communication	1 Oct 2015
Member	Steve Scotland	Chief Executive	N/A

# REPORT OF THE BOARD OF TRUSTEES

## The Risk Group

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

### THE RISK GROUP 2015

Role	Name	Description	Term Ends/ed
Chair	Tracey Miller	Trustee Treasurer	31 Mar 2017
Member	Caroline Davies	Girlguiding Membership	31 May 2017
Member	Debra Griffiths	Girlguiding Membership	31 May 2017
Member	Jeannine Monk	Girlguiding Membership	10 Feb 2018
Member	Lisa Mitchell	Trustee	10 Feb 2018
Member	Steve Scotland	Chief Executive	N/A

## The Steering Group

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

### THE STEERING GROUP 2015

Role	Name	Description	Term Ends/ed
Chair	Pip McKerrow	Chief Commissioner	11 Jul 2016
Member	Carole Hardy	Deputy Chief Commissioner	11 Jul 2016
Member	Steve Scotland	Chief Executive	N/A
Member	Sarah Little	Chair of Trefoil Guild	4 Oct 2017
Members	County Commissioners	Attended County Commissioners representing each of the 19 counties	N/A

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

## Main office

3 Jaggard Way, Wandsworth Common, London SW12 8SG

# REPORT OF THE BOARD OF TRUSTEES

## Professional Advisors and Consultants

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

### Bankers

- National Westminster Bank, Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ
- Virgin Money Savings, Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL
- CAF Bank Limited, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

### Auditors

BDO, 55 Baker Street, London, W1U 7EU

### Legal Consultants

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



# REPORT OF THE BOARD OF TRUSTEES

## Report of the Trustees 2015

### Message from the Chief Commissioner

Girlguiding is the leading charity for girls and young women in the UK. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Over a third of girls and young women (aged 7 to 21 years) in London and the South East of England are involved in guiding, or have been in the past. We offer our unique guiding programme through our four youth sections: Rainbows (5-7 years), Brownies (7-10 years), Guides (10-14 years) and The Senior Section (14-25 years) enabling girls and young women to develop their potential whatever their ability or background. We continue to strive to offer new opportunities to a broad diversity of communities through our network of 14,377 trained volunteer Leaders.

Over the period 2012-15 our total membership, including all volunteers, increased from 76,707 to 80,353. 2015 was a year of overall stability in our volunteer and youth section membership. We have been delighted with the success of our Youth United funded projects (SIP and UYSAF) and the continued support of our experienced volunteers to grow guiding in hard to reach communities as well as our ongoing work in areas where guiding is well established.

Our Region events and initiatives have provided a range of exciting and stimulating experiences for our members to discover and grow as individuals, offering more girls and young women the opportunity to explore the challenges, adventure and fun of guiding.

We have built upon the extraordinary initial success of Growing Up Wild by developing further themed Paw Print activities and associated badges: encouraging a greater connection with nature in our young membership and inspiring more confidence in our volunteers enabling them to offer a wider experience of our natural environment to our girls and young women. Many successful associations have been made between local guiding groups and local branches of national organisations such as the National Trust, Woodland Trust and Wildlife Trust networks.

We have been delighted by the opportunities that we have been able to offer to our members through the development of partnerships with the RSPB and Generating Genius; supporting our core programme and adding additional specialised challenges in STEM (Science, Technology, Engineering, Maths) subjects.

We have continued to pioneer our inspirational, life changing international programme for The Senior Section members in LaSER by promoting learning and understanding of world cultures, personal challenge and self-development. Our

## REPORT OF THE BOARD OF TRUSTEES

ground breaking opportunities in 2015 sent girls on community projects to Ecuador, India and Vietnam, an international jamboree in California and the World Scout Jamboree in Japan. The feedback that we receive each year from trip participants, their parents and Leaders is testament to the value that we place on these experiences and more than justifies the funding contribution and volunteer time involved in the planning and preparation of our trips.

We remain committed to seeking the views of our young members and to keeping them at the forefront of our decision making. Our 2 new representatives to Girlguiding's Council are members of The Senior Section who have devised a communication system to elicit views of members from across all our youth sections, in order to ensure that they truly represent the views of our young members at Region and National decision making levels. Our Girlguiding LaSER Champions programme has continued to empower our members to have a voice, spearheaded our organisation in the public arena and challenged the way we portray ourselves to the outside world.

This, the 2015 Annual Report, will be my last as Chief Commissioner for Girlguiding LaSER. It has been a truly amazing experience, brim filled with personal adventures and challenges, a 5 year journey that I will never forget and one that I am extremely honoured to have been given. All that has been achieved in the past 5 years has been as a result of superb team work from our dedicated and enthusiastic volunteers and supported by our staff team.

The energy, knowledge and skills of our volunteers form the life blood of our organisation; without the time, care and understanding that they give to our young members we could not offer the exciting and stimulating programme that we do. Together with our Trustees I would like to take the opportunity to thank each and every volunteer in Girlguiding London & South East England for all that they give to enable our girls and young women to discover and grow.



**Pip McKerrow**  
Chief Commissioner

# REPORT OF THE BOARD OF TRUSTEES

## From the Chair

2015 was the first full year of operation of the new governance and organisational structures. With the recruitment of a Chief Executive and new staffing structure, Girlguiding LaSER was well placed to meet the challenges of delivering good guiding to its members.

Our Strategic Plan, developed in 2012 concluded in December 2015 with many significant achievements as well as areas to develop for the future. Following widespread consultation with Trustees, all governance groups and members, a new Strategic Plan was approved by Trustees on 20<sup>th</sup> March 2016. This plan is built on the themes of Girlguiding's own strategic plan - "Being our Best" and points the way forward for Girlguiding LaSER for the next 5 years.

2015 saw the conclusion of our review of our Camping and Outdoors Centres. Again consultation with our members regarding our three sites in Chigwell, Cudham, and Paxmead, Shepperton, resulted in a decision by Trustees to retain one site, Cudham Shaws, for future development. The riverside base at Paxmead was taken over by Girlguiding Surrey West; a County within our Region; and continues to offer boating and water activities for all our members. A last minute agreement with Trust for London, owners of the Chigwell site, has allowed us to have continued use of the site for our members for a further two years until December 2017.

Trustees have taken the decision to withdraw from the Pension Trust given the unknown future liabilities. A new staff pension scheme will be available from early 2016.

Members of the Board of Trustees have continued to gain in experience and skills as this new structure has been embedded. The Board has had external training and has reviewed the skills set as changes in membership approach with the appointment of a new Chief Commissioner and team. A review of the new governance was started at the end of 2015 and will be completed in 2016 when recommendations will be taken to the Board for approval and action.

I step down as the Chair of the Board of Trustees at a time of exciting new challenges for our girls and leaders. I would like to thank Pip and all the Trustees for their support and commitment to the region over the last 3 years.

Our Trustees are pleased to present this report showing our performance against the six strands of our Strategic Plan; **Opportunity, Influence, Voice, Action, Organisation and Support.**

**Carole Hardy**  
Deputy Chief Commissioner  
Chair Board of Trustees

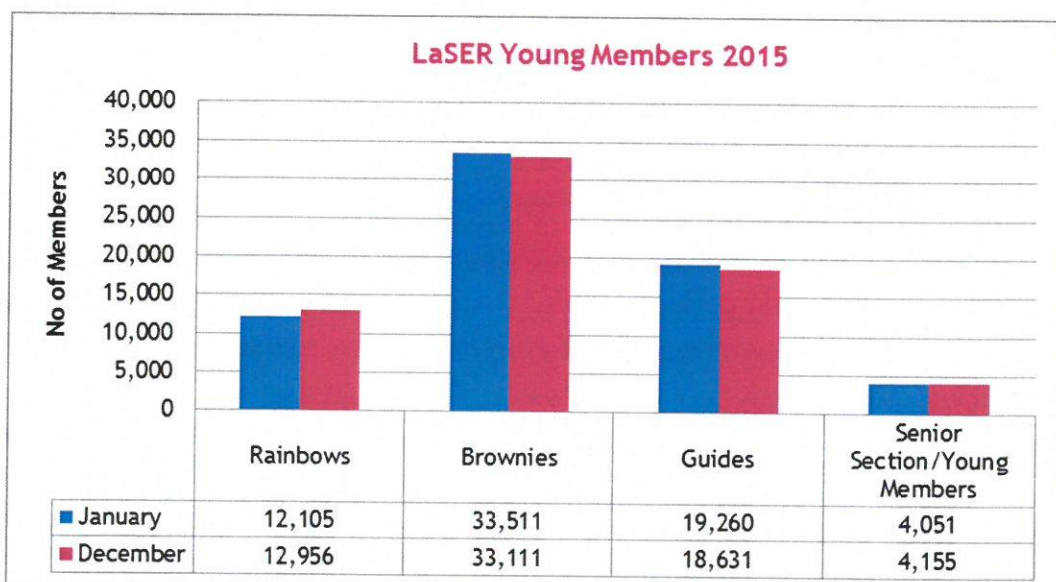
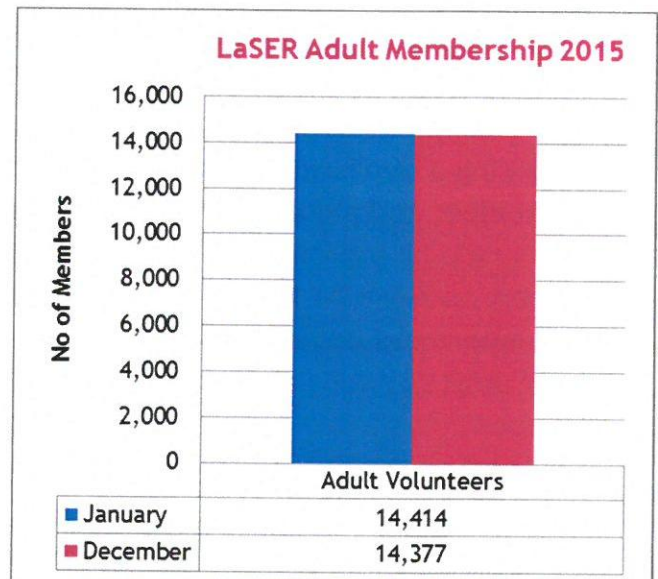
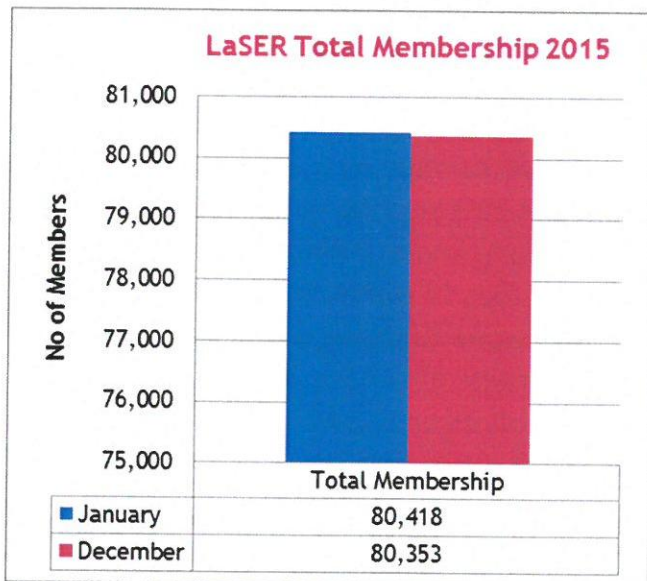
# REPORT OF THE BOARD OF TRUSTEES

Achievements and performance during 2015 against our objectives

## AIM 1: Opportunity

By 2015 we will have increased our membership by inspiring and supporting adult volunteers, girls and young women to grow quality guiding at a local level to offer more opportunities to girls.

This year has seen a slight dip in membership figures. Due to this, we have not met our target as stated above. However this comes after three years of steady growth in membership for Girlguiding LaSER. During this time we have increased our membership by encouraging our adult volunteers, girls and young women to grow guiding at local level culminating in more opportunities for girls. This activity will continue into the future.



## REPORT OF THE BOARD OF TRUSTEES

### **Growing Guiding event and County grants**

Girlguiding LaSER received two grants in July and November 2015 of £5000 each from Girlguiding (one jointly funded by the People's Postcode Lottery). The first grant allowed the Region to deliver two events as part of our Community Roadshow. These took place at Crisp Street market, in the London Borough of Tower Hamlets, and Stratford Westfield shopping centre in the London Borough of Newham.

The 'roadshows' gave us an opportunity to target specific areas in London to recruit new volunteers and girls who were interested in joining Girlguiding LaSER. At each shopping centre our promotional 'Join Us' video was broadcast over 500 times, seven days a week. The team working at the 'roadshows' were readily available to answer any questions, hand out information and sign up future volunteers and girls via our Join Us system.

This enabled us to attract and recruit new volunteers, and girls, as well as providing a platform for community engagement. We completed the project in September and around 700 potential volunteers and girls registered on Join Us. Supported by a Growing Guiding grant from Girlguiding and the People's Postcode Lottery, we will be hosting a Growing Guiding Ideas Day in March 2016. Our aim is to support and inspire members by a range of innovative Growing Guiding ideas; to hear directly from volunteers and Development Workers who have delivered successful projects; to share their questions and challenges and have some time for them to consider their next steps after the event.

Alongside the Ideas Day, the Region will launch a County Growing Guiding grant scheme. Each County will be invited to apply for up to £200 to kick start a new idea or activity following the event day, which must be delivered by 1 September 2016.

### **Development Work**

It has been another exciting year of trying new ways to grow our membership in the Region. A grant from the Cabinet Office - the Uniformed Youth Social Action Fund - helped fund two part-time Development Workers in Kent East and Kent West Counties. The project targeted Growing Guiding in areas of deprivation - encouraging more children and young people to get involved in social action.

To date the project has supported eight new units to open or to re-launch due to small numbers of girls - with more to open before the project closes in 2016.

## REPORT OF THE BOARD OF TRUSTEES

So far, over 20 new adult volunteers have been recruited and over 150 places have been created for girls and young women to join us for the first time or continue on their guiding journey.

Our Region Development Workers have been evaluating a diverse range of tools and techniques to help us grow. Work has included: trialling online volunteer recruitment and community platforms; piloting new press templates to help us shout out about our fantastic opportunities; developing resources (such as a schools leaflet) to help us engage new communities; supporting local volunteers to plan for growth, run events and welcome new members; as well as linking up with a wide range of exciting partner projects - such as the National Citizenship Service (NCS) and Women of the World Festival.

We are looking forward to sharing the learning and resources developed through our development projects at a variety of regional/local events as well as more widely in 2016.



# REPORT OF THE BOARD OF TRUSTEES

## **AIM 2: Influence**

**By 2015 we will have decision-making processes region-wide that are actively influenced by the views and opinions of our young members.**

We have continued to request feedback from our members through various media, including our internal publication Raspberry Ripple, and post event evaluations to ensure we have delivered the events our members would like, as well as ensuring that Good Practice has been shared. Social media has been integral when we have consulted with specific groups of members through the use of dedicated Facebook pages for the Girlguiding LaSER Champions, Marketing and Communications volunteers and for members of The Senior Section who have previously taken part in Region international opportunities who wish to be involved further in the Region's activities.

### **The Senior Section Spectacular**

The Shaping of our Region plans to celebrate The Senior Section Spectacular year was heavily influenced by our members. We launched a termly e-newsletter specifically for The Senior Section which gathered their views on plans for the celebrations as well as to keep them fully up to date about how they could be involved. We appointed a pair of dedicated Marketing and Communications volunteers to ensure that all news about The Senior Section Spectacular from outside of the Region was cascaded to our members and that information about our key Region event reached other Regions. We also carried out a postal mail out to every member of The Senior Section to mark the launch of the Spectacular year.

### **Working with our Ambassadors**

This year we actively grew our engagement with our Region's Ambassadors and brought them closer to our planning and delivery of activities. Adventurer Sally Kettle continued her exciting 'Rowed Trip' around many of the Region's units which engaged girls in her adventurer badge allowed her to share her stories of rowing the Atlantic Ocean. She made her Girlguiding Promise, and went on to support wider Girlguiding activities which included speaking at Queen's Guide presentation events and will be taking her ocean rowing boat to inspire girls at Spark, The Senior Section Spectacular 2016 national launch event.

In addition to Ambassadors Sally Kettle and former Chief Commissioner Anne Hudson, we welcomed Kate Lymer - former Mayor of Bromley and Kathleen Murray

## REPORT OF THE BOARD OF TRUSTEES

- business development specialist and STEM champion. We began to work closely with our Ambassadors to ensure they felt confident and equipped as advocates for Girlguiding LaSER and to support them to contribute to forthcoming events and programmes.



# REPORT OF THE BOARD OF TRUSTEES

## **AIM 3: Voice**

By 2015 we will have developed a recognised brand used consistently and appropriately by all members, to unite all our members in a co-ordinated delivery of Girlguiding and Girlguiding LaSER key messages.

### **Girlguiding LaSER Champions**

Girlguiding LaSER remains committed to giving girls and young women a voice. We have ensured that our number of Girlguiding LaSER champions remains at seventeen following two recruitment rounds in the past year. The Girlguiding LaSER Champions are outstanding members aged 16-26 from our all over the Region who are involved in regular guiding and are Ambassadors for all the things we do in Girlguiding LaSER. They are also the campaigning arm of our Region and they play an important role in promoting the four key messages of Girlguiding. They create, plan and deliver campaigns about issues they feel passionate about and represent Girlguiding LaSER at events across the Region.

The group will launch the Keep Safe campaign to coincide with Safer Internet Day in February 2016. This resource raises awareness of the internet, particularly amongst our young members, but can be used with any section. It focuses on the positives of internet use, yet covers how to be safe, and the precautions which can be taken to ensure young members are using the internet appropriately. The Girlguiding LaSER Champions are currently working on their second campaign which will also reflect Girlguiding's annual Girls' Attitudes Survey results to be launched in 2016.

### **Parliament week**

Reflecting Girlguiding's national Girls Matter campaign, Girlguiding LaSER remains a partner of Parliament Week. Parliament Week is a programme of events and activities that connect people across the UK with Parliament and democracy. In 2015, we encouraged units to deliver democracy-related activities in their meetings to celebrate Parliament Week. There was a badge for girls to gain for doing their activities. All the unit had to do was send in some photographs or Tweet about their experiences. The Girlguiding LaSER website hosts a specific page tailored to Parliament Week activity ideas which are directly linked to the Girlguiding programme, for all sections to take part in.

## REPORT OF THE BOARD OF TRUSTEES

### **Aqua News**

In 2015 we launched Aqua News, a special e-newsletter dedicated to The Senior Section which was led by a member of The Senior Section. The termly news aimed to ensure that all members of this section were aware of opportunities relevant to them and also called for them to submit their own articles and stories. The newsletter will continue to be piloted during The Senior Section Spectacular year, 2016, with a view to extending this if members feel it has been valuable.

### **Shout Out about Girlguiding**

We launched a new training in the Region aimed to refresh members' knowledge of Girlguiding's key messages and equipped participants with confidence to speak about the benefits of Girlguiding to anyone they meet. Shout Out about Girlguiding was designed at National level but was available for members with a Marketing and Communications specialism to deliver in their local areas. We delivered the session to the County Marketing and Communications team which equipped them with the tools they needed to share the training in their Counties. The Girlguiding LaSER Champions took part in a Shout Out workshop, and in 2016 we have plans to share this with Girlguiding LaSER's Ambassadors too.



## REPORT OF THE BOARD OF TRUSTEES

### AIM 4: Action

By 2015 we will consistently deliver a good quality, age appropriate, relevant programme offering action, challenge and adventure.

Throughout 2015 we continued to build on our new Region initiative, *Growing Up Wild*. The first eight Paw Print badges were very popular with girls and leaders alike. They provided a vehicle to enable and encourage members of all ages to explore and enjoy the outdoors, and to go on to expand their interests further with associated areas of the Girlguiding programme. In September the second set of eight Paw Prints were launched and at the end of 2015 an extra Paw Print "*Growing Up Wild with Snow & Ice*" was launched, just before the small flurry of snow arrived in a few areas of the Region. Over 73,000 Paw Print badges were sold during 2015 - that represents almost every single one of our members enjoying additional activities in the outdoors. In the autumn of 2016 the final set of eight Paw Prints, which are currently being developed, will be launched.

We held two '*Growing Up Wild*' workshops, which enabled 49 adult volunteers to learn skills that they could then take back and share with members of their units. We also held a bird trail in partnership with the RSPB where 56 of our members were able to go bird spotting at Brockhill Country Park in Kent and we then further built on the theme of '*Growing Up Wild*' by launching a formal partnership with the RSPB. We are delighted to have an RSPB Youth Participation Officer working with us part time for the next three years to develop and provide even more opportunities to explore the outdoors.

In contrast, we also launched a partnership with Generating Genius, a charity who specialises in promoting and providing opportunities for young people to develop and pursue their interests in all aspects of STEM (Science, Technology, Engineering and Mathematics). Our partnership primarily focussed on Technology. We ran a pilot residential where 29 Guides spent the weekend creating concepts that could be solved by technology and then developing a digital marketing plan. They also had the opportunity, in small groups, to interview a number of inspiring women who have built successful careers in a variety of STEM related jobs and businesses. The success of this weekend has led to further weekends being run for more Guides in 2016.

Other events in 2015 included '*Spotted at Cudham*', a family camp for members and their families, walking weekends for adult volunteers and '*ROARS*', an activity weekend enjoyed by 127 adult volunteers and Trefoil members, which enthused and inspired a number of Leaders to take their units on similar activity weekends.

## REPORT OF THE BOARD OF TRUSTEES

As a Region we provided 20 volunteers who helped at the Commonwealth Observance service, 12 volunteers who helped at the Festival of Remembrance and 88 volunteers who helped at the Big Gig, a 'pop concert' exclusively for Guides and members of The Senior Section at Wembley Arena.

The Region International trips for members of The Senior Section provided life changing experiences and opportunities for all of the 46 participants and 14 Leaders who took part. There were service project trips to Ecuador, India and Vietnam, and one group took part in a Jamboree in California. We also had two Patrols, each of 9 participants aged 14-18 and one Leader join with the Scouts to attend the World Scout Jamboree in Japan.

To enable Commissioners to gain and expand the skills required for their roles, we held three Training and Induction days for Commissioners across the Region - 45 new Commissioners attended the Induction Training and 48 Commissioners attended the Commissioners' Training.

Other Trainings for our adult volunteers included Safe Space Training for 17 adult volunteers, Travelling Abroad Training for 26 adult volunteers and Trainings in all aspects of the Duke of Edinburgh Award - Induction, How To Train and Supervisor - for 25 adult volunteers. We also held a Region Networking Day where 141 County Advisers were able to meet with their peer group and their Region counterparts for meetings and Training sessions.

The Trainers in our Region are constantly striving to ensure that volunteers receive quality Training by maintaining and building on their own knowledge, skills and areas of expertise. In April, 49 of our Trainers attended the National Trainers' Conference, eight of whom were also involved in delivering some of the sessions and in October, 67 of our Trainers attended the Region Trainers' conference weekend.

During 2015, our Trainers and Prospective Trainers delivered an incredible 1,794 hours of Training to 861 Brownies, Guides and members of The Senior Section (for sessions such as 'Learning to Lead') and to 8,293 adult volunteers. This included 200.5 hours of Safe Space Training and 222.5 hours of 1<sup>st</sup> Response Training.

At the end of 2015 we have 2 adult volunteers who are Becoming A Trainer (BATs), 9 Prospective Trainers, 77 Trainers, 26 Tutors and 13 Reviewers - this includes 1 returner, 5 Trainers that have completed the Training Qualification, 6 new Tutors and 2 new Reviewers. During the year 12 of our Trainers completed additional Training Modules, further expanding the areas in which they can deliver Training.

# REPORT OF THE BOARD OF TRUSTEES

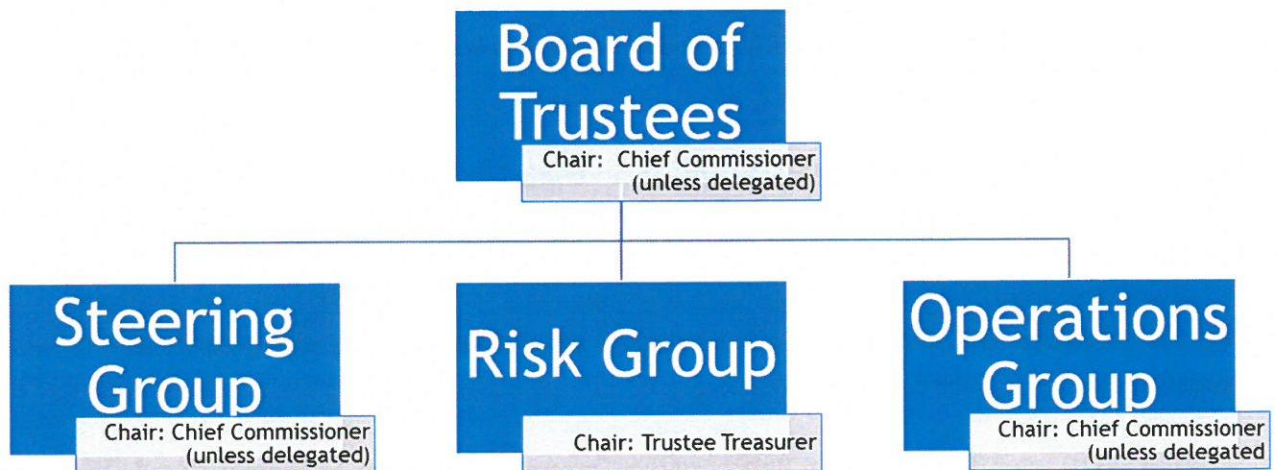
## AIM 5: Organisation

By 2015 we will have reviewed structures and processes to establish a more responsive and flexible style of organisational leadership.

### Governance Structure

2015 was the first full year of the operation of the new governance structure agreed in 2013. The Region has now fulfilled the remit for a Trustee Board for strategic, financial and risk accountability, which allowed County Commissioners to represent their Counties at the Steering Group and Operations Group to deliver the strategic plan.

Evaluation has been ongoing since the commencement of the new structure as a result of which the Board agreed to abolish the Properties and Campsite Group during 2015. A formal review will be undertaken in 2016.



## REPORT OF THE BOARD OF TRUSTEES

### AIM 6: Support

By 2015 we will continue to be in a stable financial position to support the charity's statement of purpose and objectives.

Girlguiding LaSER continued to be in a stable financial position during 2015 in terms of the underlying income and expenditure. The net change to reserves was a decrease of £89,866. This was mainly to fund the buy out of money purchase pension scheme with the Pensions Trust (see note 19 to the accounts). This amounted to £94,879.

### Campsites

Following a comprehensive review of the operation of the Region's campsites in 2013, notice was given to Trust for London regarding relinquishing Chigwell Row Outdoor Centre by December 2015. Following further negotiations with Trust for London, Girlguiding LaSER was offered highly advantageous terms to continue in occupation of the site for two years and thereby continue to offer the girls outdoor fun and adventure.

A Working Group was established to develop an Action Plan for the development of Cudham Shaws Outdoor Centre. This is now underway and will offer girls new and exciting opportunities for the future. We also secured £5,000 from the Friends of Cudham, whose continued support and commitment we are eternally grateful. In addition the Steering Group recommended and the Board agreed that the funds obtained from the 'Big Gig' should be invested in Cudham to provide new equipment and activities for the girls.

# REPORT OF THE BOARD OF TRUSTEES

## Looking forward

### Being our best in Girlguiding LaSER - Girlguiding LaSER's Plan for 2020

*Being our best* is Girlguiding's Plan for 2020. Girlguiding LaSER has charted a course for the next five years that will enable our Region to make its own unique and special contribution to *Being our best*.

*Being our best* in Girlguiding LaSER has been built upon an extensive and creative consultation process carried out during the summer of 2015. The consultation allowed us to get the views and input from a wide cross section of our membership, creating our priorities that would support and complement the Girlguiding Strategic Plan, be relevant, and resonate throughout Girlguiding LaSER.

Every member should be able to see her part in the plan, and contribute to the priorities of Girlguiding LaSER by being their best.

### Our Vision

To give every girl the opportunity to gain life changing experiences that enable her to discover the best in herself and make a difference in the world.

### Our Mission

We will:

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

### Our Values

Fun, Challenging, Caring, Inclusive, Empowering, Inspiring

### Strategic Objectives and Delivery

#### Excellence

**Programme** - Girlguiding LaSER will deliver, and work with other organisations to carry out, a range of quality programmes that are fun and challenging for girls.

**Leadership** - We will give our volunteers the support and materials to be inspirational Leaders and deliver safe and engaging programmes

# REPORT OF THE BOARD OF TRUSTEES

## Access

**Appeal** - We will increase our membership by inspiring and supporting adult volunteers, girls and young women from all backgrounds to get involved, and grow quality guiding at a local level.

## Voice

**Influence** - We will arrange an annual membership survey to make sure that our programme and direction is actively influenced and shaped by the views and opinions of our young members

**Social Action** - Girlguiding LaSER will promote and support social action that has a positive impact on communities both locally and internationally.

## Capacity

**Finance** - The Board of Trustees and management of Girlguiding LaSER will manage our assets and financial resources in a planned professional way

**Governance** - We will have effective structures and decision-making processes

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

**Staff** - We will employ and develop staff to ensure we have the skills and abilities to deliver our ambitious agenda.

Girlguiding LaSER's Strategic Plan will be further developed to deliver Girlguiding's new initiatives:

- new programme for all sections
- quality of provision
- membership systems

# REPORT OF THE BOARD OF TRUSTEES

## Review of the Financial Position

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

## Statement of Financial Activities (SOFA)

Incoming and outgoing resources for the year are detailed in the SOFA. Net incoming resources for the year amounted to £1,183,417 (2014: £1,372,008) and net outgoing expenditure amounted to £1,308,765 (2014: £1,579,845). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the Region. The net outgoing resources for the year amounted to £125,348 (2014: £207,837).

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

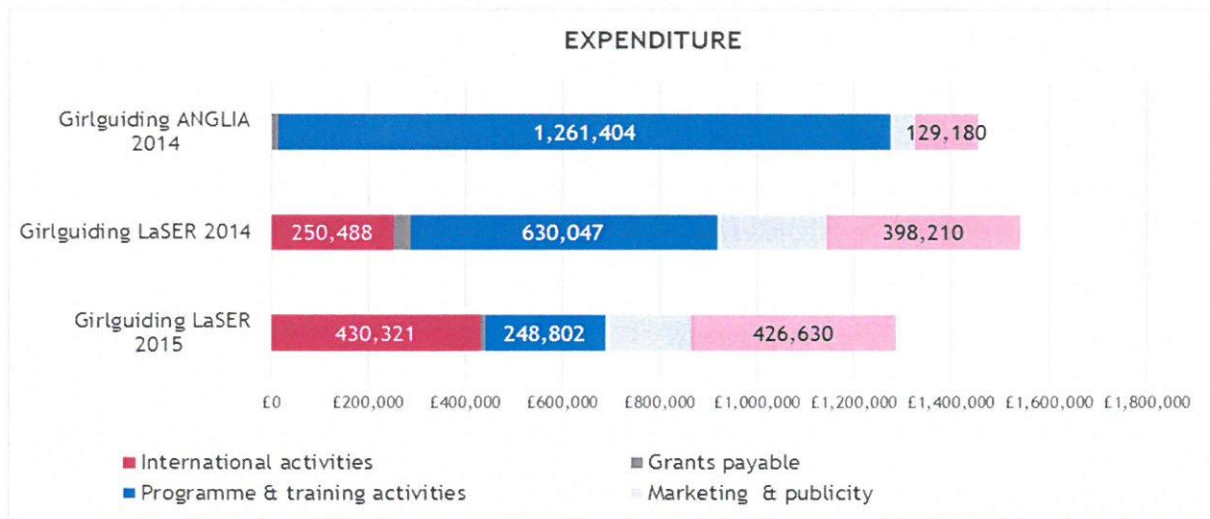
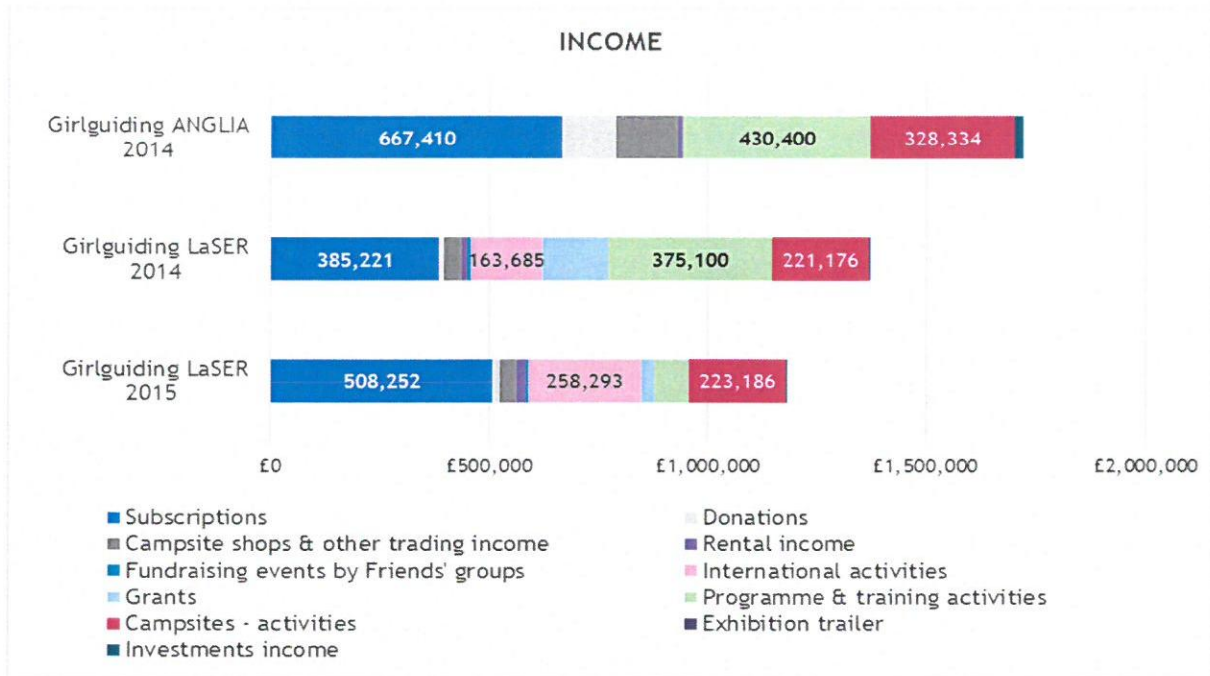
1. Membership subscriptions, where the underlying subscription payable by members increased by 50p, £508,252 (2014: £385,221)
2. International activities, when additional trips were run in the year, £258,293 (2014: £163,685)
3. Income from our campsites £223,186 (2014: £221,176). In 2015 we ran two sites and in 2014 three sites.
4. There were fewer 'programme' large scale events in 2015 versus 2014 £79,614 (2014: £375,100). 2014 being the year LaSER celebrated the Big Brownie Birthday by hosting a large scale event for members at Butlins.

The main expenditure on charitable activities comprised:-

1. Staff costs £500,815 (2014: £381,367) 2015 included a one off payment of £94,879 to settle the old money purchase pension scheme, see note 19.
2. International trips (including share of support costs) £430,321 (2014: £250,488)



# REPORT OF THE BOARD OF TRUSTEES



Income and expenditure for 2015 and 2014 have been benchmarked against the 2014 performance of another Girlguiding region - Anglia region. The result of Girlguiding Anglia will also vary from year to year depending on the programme that was run in the year. The nature of our campsites also differ with Anglia operating one large site Hautbois.

## Balance sheet

The total net assets for the year decreased by £125,347 in 2015 compared to last year. In 2014 they were £1,585,910 and in 2015 they were £1,460,563. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,092,142 (2014: £1,088,354).

# REPORT OF THE BOARD OF TRUSTEES

## Statement of Cash Flows

The closing net cash flow position remained stabled at the end of 2015 being £1,092,142 versus the prior year (2014: £1,088,354).

## Reserves policy

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

The Board of Trustees adopt 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

Allow 25% of annual running costs to take advantage of un-forecast opportunities or expenditure

The Board of Trustees, with the support of the Risk Group, reviewed the Reserves Policy during the year to ensure that it fully reflected the needs of the Charity.

The reserves held by LaSER should be:

**Running costs** (Administration, Establishment, Finance and Payroll)      **494,686**      **459,033**

Reserves Calculation	2015	2014
6 months of running costs	247,343	229,516
25% of running costs for unforeseen eventualities	123,671	114,758
<b>Total reserves to be held</b>	<b>371,014</b>	<b>344,274</b>

The reserves held by LaSER were:

Reserves Calculation	2015	2014
Total General Reserves at year end	679,478	541,291
Less Fixed Assets in General Reserves	-177,523	-181,793
	<b>501,955</b>	<b>359,498</b>

# REPORT OF THE BOARD OF TRUSTEES

## Reserves policy (continued)

Actual free reserves held at the end of 2015 were £501,955 (2014: £359,498). The increase in free reserves was mainly driven by the release of a designed fund of £100,000 which was set aside for Chigwell Row dilapidations. This provision was no longer required following the new agreement. The Board of Trustees are currently developing strategic plans to invest further to the benefit of the membership.

## Designated Funds

The specific uses and needs met by the designated funds are detailed separately in Notes to the financial statements on page 43.

## Risk Policy

The Board of Trustees delegated responsibility for reviewing in detail the risk register and policies on their behalf to the Risk Group. The Risk Group made recommendations to the Board of Trustees after they reviewed the information supplied to them by the Operations Group.

The Board of Trustees reviewed the full risk register during the year and will do so on an annual basis. They discussed the high level risks and the actions that were to be taken to mitigate or transfer these risks. The high level risks faced by Girlguiding LaSER for the year ended 2015 were:

Key Risk	Control
Maintaining the continuity of knowledge and ensuring a broad range of skills are represented on the Board of Trustees following the governance restructure in July 2014.	The dates on which the term of office for Trustees end is regularly monitored to manage the range of skills and experience. Recruitment is underway to increase the Board members from 10 to 12 to enhance the existing skills and knowledge on the Board.
Insufficient insurance cover taken out on Region premises and for members whilst on international trips	The insurance documents for Region premises are reviewed annually to ensure the correct level of cover is in place.  Insurance for members on international trips is arranged by the leadership team for each trip. The insurance process is well documented and oversight takes place in the Region office.
Reputational damage resulting from adverse media coverage	Media and social media platforms are monitored by Marketing and Communications office staff and volunteers. Lower level risks are dealt with by the Region and higher level risks are passed to the Girlguiding Press Office.

# REPORT OF THE BOARD OF TRUSTEES

## Investment Policy

When setting the Investment policy the Board of Trustees considered the risk and rewards of returns and their duty to safeguard the Charities assets. The cash assets were managed as follows:

- Working capital was kept in an instant access deposit account which overnight swept cash to and from the current account. Both accounts are held with NatWest.
- Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money offering a better interest rate. This account has instant access. Requirements were reviewed by the Finance department on a quarterly basis.
- Any capital that was not expected to be used within the year was held in a COIF share account with CCLA.

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

## Remuneration

### Pay Structure

Girlguiding LaSER were committed to ensuring that we paid our staff fairly and in a way which ensured we attracted and retained the right skills to have the greatest impact in delivering our charitable objectives.

During 2015 Girlguiding LaSER began a review of its remuneration policy in order to become a Living Wage employer. This is progressed well and is planned to be implemented for the 2016 pay awards. In determining Girlguiding LaSER's remuneration policy the Board of Trustees took into account all factors which were deemed necessary. The objective of the policy was to ensure that the Chief Executive and staff team were provided with appropriate incentives to encourage enhanced performance and were, in a fair and responsible manner, rewarded for their individual contributions to the success of the Charity.

### Remuneration Review

The Chief Executive, Chief Commissioner and lead volunteer for HR undertook a review of staff pay awards, including any bonuses, and will continue to do so on an annual basis. This review was based upon the staff performance review and changes to the inflation rate.

## REPORT OF THE BOARD OF TRUSTEES

### Other Emoluments

The Board of Trustees reviewed and ratified the pension arrangements and any termination agreements; all of which were in line with statutory and regulatory guidelines. The Board of Trustees was supported in their decision by HR and similar experts in this field.

During the year, the highest paid individual in the Charity was the Chief Executive who was paid £45,000 annually including all emoluments.

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

### Pensions

During 2015 staff had an opportunity to choose to join the pension scheme operated by the Pension Trusts. Girlguiding LaSER contributed 9% employer's contribution. Employees could choose their level of contribution.

This scheme was closed down in early 2016 as Girlguiding LaSER adopted auto enrolment early. This scheme was non-compliant. As a result a significant payment of £94,879 was made to buy out of this scheme early. Royal London will be the provider of choice going forward. This scheme is fully compliant with auto enrolment legislation and its governance will be reviewed by the Board of Trustees.

### Financial Statements for 2015

The annual financial statements for 2015 are annexed to this report and include a report by the Region's auditors, BDO LLP. The financial statements comply with current statutory requirements and with the requirements of the Royal Charter and were approved by the Board of Trustees at its meeting on 22<sup>nd</sup> July 2016.

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

### Annual Report

This report was approved by the Board of Trustees on 22<sup>nd</sup> July 2016. The Deputy Chief Commissioner in her role as Chair was authorised to sign the report and financial statements on its behalf.



Carole Hardy

Chair of Trustees and Deputy Chief Commissioner

22<sup>nd</sup> July 2016

## STATEMENT OF THE BOARD OF TRUSTEES RESPONSIBILITIES

The voting members of the Board of Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

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

- ✎ Select suitable accounting policies and apply them consistently
- ✎ Observe the methods and principles in the Charities SORP
- ✎ Make judgments and accounting estimates that are reasonable and prudent
- ✎ Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Board of Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Region and enable them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the Region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

### INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON & SOUTH EAST ENGLAND REGION

We have audited the financial statements of The Guide Association London & South East England Region for the year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

#### **Respective responsibilities of trustees and auditor**

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

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

#### **Scope of the audit of the financial statements**

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

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2015, and of its outgoing 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.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

### Matters on which we are required to report by exception

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

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

BDO LLP

**BDO LLP**

*Statutory Auditor*

London

United Kingdom

Date: 29<sup>th</sup> July 2016

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

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

# STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

Income	Note	Unrestricted Funds		Restricted Funds	2015		2014	
		General Funds	Designated Funds		Total Funds	Total Funds		
		£	£	£	£	£	£	
Donations and Legacies	2	504,265	13,587	7,039	524,892	396,011		
Income from other Trading activities	3	3,939	60,555	-	64,494	61,817		
Investments		1,794	645	-	2,439	2,311		
Income from charitable activities	4	337,907	223,786	29,900	591,593	911,869		
<b>Total Income</b>		<b>847,906</b>	<b>298,573</b>	<b>36,939</b>	<b>1,183,417</b>	<b>1,372,008</b>		
<b>Expenditure</b>								
Cost of raising funds	5	-	19,484	-	19,484	37,301		
Expenditure on charitable activities	6	788,813	418,171	82,297	1,289,281	1,542,545		
<b>Total Expenditure</b>		<b>788,813</b>	<b>437,655</b>	<b>82,297</b>	<b>1,308,765</b>	<b>1,579,846</b>		
<b>Net income/(expenditure)</b>		<b>59,093</b>	<b>(139,082)</b>	<b>(45,358)</b>	<b>(125,348)</b>	<b>(207,838)</b>		
<b>Transfers between funds</b>	15	79,095	(73,819)	(5,276)	-	-		
<b>Net movement in funds</b>		<b>138,187</b>	<b>(212,901)</b>	<b>(50,634)</b>	<b>(125,348)</b>	<b>(207,838)</b>		
<b>Balances brought forward at 1 January 2015</b>		541,291	743,575	301,044	1,585,911	1,793,748		
<b>Balances carried forward at 31 December 2015</b>		<b>679,479</b>	<b>530,674</b>	<b>250,410</b>	<b>1,460,563</b>	<b>1,585,910</b>		

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

The notes on pages 36 to 47 form part of these accounts.

**BALANCE SHEET**  
AS AT 31 DECEMBER 2015

	Note	2015		2014	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	9		<u>487,295</u>		<u>526,446</u>
<b>Current assets</b>					
Stock	10	31,874		24,202	
Debtors	11	75,732		107,499	
Bank and cash balances (interest bearing accounts)		1,092,142		1,088,354	
		<u>1,199,748</u>		<u>1,220,055</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(226,480)</u>		<u>(145,834)</u>	
<b>Net current assets</b>			<b>973,268</b>		<b>1,074,221</b>
<b>Provision for liabilities and charges</b>			-		<b>(14,757)</b>
<b>Net assets</b>	14		<u>1,460,563</u>		<u>1,585,910</u>
<b>Unrestricted funds</b>					
General funds			679,478		541,291
Designated funds	15		530,675		743,575
<b>Restricted funds</b>	16		250,410		301,044
			<u>1,460,563</u>		<u>1,585,910</u>

The accounts were approved and authorised for issue by the Trustee Board on: 22nd of July 2016  
and signed on its behalf by:



Carole Hardy (Chair of the Board of Trustees)

# STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2015

	Note	2015	2014
		£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	20	24,277	(392,138)
Dividends, interest and rents from investments		2,439	2,311
Purchase of tangible fixed assets		(22,928)	(17,854)
Disposal of tangible fixed assets		-	7,478
<b>Net cash provided by/(used in) investment activities</b>		<b>3,788</b>	<b>(400,203)</b>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		1,088,354	1,488,557
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>1,092,142</b>	<b>1,088,354</b>

The notes on pages 36 to 47 form part of these accounts

# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2015

### 1 Accounting policies

#### (a) Basis of accounting and scope of the accounts

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

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

Girlguiding LaSER constitutes a public benefit entity as defined by FRS 102.

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

#### (b) Fund accounting

The Region's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Board of 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 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 three main income streams for the Charity: Annual Subscriptions received the membership within the London and South East region, International trip payments are made for those participating in trips organised by the Charity, Campsite income is generated from the provision of accommodation, camping opportunities, events and activities and the campsite. All income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the Region's charitable objectives.

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

## (d) Expenditure

The expenditure of the Region is analysed around the activities of the Charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activities reflects the cost of paying for and organising the trips, the expenditure on campsites covers the cost of operating the site, marketing and publicity is mainly concerned with raising awareness throughout the Region and the grants payable comprise payments made to other Girlguiding charities to assist with capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost. Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis.

## (e) Fixed assets

Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The threshold for capitalising an asset is £500. The rates used are:

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

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in note 14. 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) 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.

## (h) Operating leases

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

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

## 2 Donations and Legacies

	Unrestricted Funds		2015		Unrestricted Funds		2014	
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Subscriptions	502,912	5,340	-	508,252	385,221	-	-	385,221
Donations	1,354	8,247	7,039	16,639	631	3,282	6,877	10,790
	-	-	-	-	-	-	-	-
	504,266	13,587	7,039	524,891	385,852	3,282	6,877	396,011

## 3 Income from other Trading activities

	Unrestricted Funds		2015		Unrestricted Funds		2014	
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Campsite shops & other trading income	3,939	34,227	-	38,166	5,383	37,439	-	42,822
Rental income	-	21,189	-	21,189	-	10,133	-	10,133
Fundraising events by Friends' groups	-	5,139	-	5,139	-	8,862	-	8,862
	3,939	60,555	-	64,494	5,383	56,434	-	61,817

## 4 Income from charitable activities

	Unrestricted Funds		2015		Unrestricted Funds		2014	
	General Funds	Designated Funds	Restricted Funds	Total Funds	General Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
International activities	258,293	-	-	258,293	163,685	-	-	163,685
Grants	-	-	29,900	29,900	-	-	151,708	151,708
Programme & training activities	79,614	-	-	79,614	375,100	-	-	375,100
Campsites - activities	-	223,186	-	223,186	-	221,176	-	221,176
Exhibition trailer	-	600	-	600	-	200	-	200
	337,907	223,786	29,900	591,593	538,785	221,376	151,708	911,869

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

## 5 Cost of raising funds

	Unrestricted Funds		Restricted Funds		2015 Total Funds		Unrestricted Funds		2014 Total Funds			
	General Funds	Designated Funds	Restricted Funds	£	General Funds	Designated Funds	Restricted Funds	£	General Funds	Designated Funds	Restricted Funds	£
Fundraising events	-	1,648	-	1,648	-	3,509	-	3,509	-	-	-	3,509
Campsite shops & merchandise	-	17,836	-	17,836	4,378	29,414	-	33,792	-	-	-	33,792
	-	19,484	-	19,484	4,378	32,923	-	37,301	-	-	-	37,301

## 6 Expenditure on charitable activities

	Unrestricted Funds		Restricted Funds		2015 Total Funds		Unrestricted Funds		2014 Total Funds			
	General Funds	Designated Funds	Restricted Funds	£	General Funds	Designated Funds	Restricted Funds	£	General Funds	Designated Funds	Restricted Funds	£
International activities	429,811	-	510	430,321	249,968	-	520	250,488	-	-	-	250,488
Grants payable	-	10,000	-	10,000	25,000	11,516	-	36,516	-	-	-	36,516
Programme & training activities	191,535	-	57,267	248,802	550,866	-	79,181	630,047	-	-	-	630,047
Marketing & publicity	135,788	13,220	24,520	173,528	137,323	7,758	82,202	227,283	-	-	-	227,283
Provision of Campsites	-	426,630	-	426,630	206,447	179,575	12,188	398,210	-	-	-	398,210
	757,134	449,850	82,297	1,289,281	1,169,604	198,849	174,091	1,542,544	-	-	-	1,542,544

Staff costs of £500,185 and support costs of £133,345 have been shared across and included in the above activities (2014: Staff £297,369, Support £204,401)

## 7 Auditor Costs

	2015	2014
Audit (net of VAT)	£ 6,961	£ 6,660
	<u>6,961</u>	<u>6,660</u>

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

## 8 Staff costs

	2015	2014
	£	£
Gross pay	344,680	340,782
Social security costs	28,920	25,753
Other pension costs	127,215	14,832
	<u>500,815</u>	<u>381,367</u>

The average number of employees was:

	2015	2014
RHQ	8.0	7.8
Campsites	5.3	4.7
Growing Guiding	2.2	3.4
Governance	0.0	0.0
	<u>15.5</u>	<u>15.9</u>

Trustees were reimbursed for out of pocket expenses totalling £724 (2014: £5,264).

No trustee received any remuneration in either 2015 or 2014

The key personnel of the Charity comprised the Chief Executive for whom the total emoluments were £45,000 in 2015. This was a new position in the charity that did not exist during 2014. Prior to this a Region Manager was employed until July 2014.

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2015

#### 9 Fixed assets

	Land & buildings:		Short leasehold equipment	Fixtures, fittings & equipment	Total
	Freehold	Long leasehold			
	£	£			
<b>Cost</b>					
At 1st January 2015	296,972	551,595	56,612	312,866	1,218,045
Additions	-	-	-	22,928	22,928
Disposals	-	-	-	-	-
At 31st December 2015	<u>296,972</u>	<u>551,595</u>	<u>56,612</u>	<u>335,794</u>	<u>1,240,973</u>
<b>Depreciation</b>					
At 1st January 2015	136,608	235,847	56,612	262,532	691,599
Charge for the year	5,939	37,775	-	18,365	62,079
Disposals	-	-	-	-	-
At 31st December 2015	<u>142,547</u>	<u>273,622</u>	<u>56,612</u>	<u>280,897</u>	<u>753,678</u>
<b>Book Value</b>					
At 31st December 2015	154,425	277,973	-	54,897	487,295
At 31st December 2014	<u>160,364</u>	<u>315,748</u>	-	<u>50,334</u>	<u>526,446</u>

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

#### 10 Stock

The Stock Figure of £31,874 (2014: £25,564) represents goods and badges for resale valued at cost

#### 11 Debtors

	2015	2014
	£	£
Prepayments of general expenses	12,253	8,513
Prepayments of future activity expenses	14,008	88,378
Other debtors	49,471	10,608
	<u>75,732</u>	<u>107,499</u>

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

**12 Creditors: amounts falling due in less than one year**

	2015	2014
	£	£
Social security and other taxes	7,088	6,726
Other creditors	123,160	32,211
Accruals for general expenses	52,228	31,920
Accruals and deferred income for future activities	44,004	74,977
	<u>226,480</u>	<u>145,834</u>

**13 Provision for liabilities and charges**

	2015	2014
	£	£
Farmhouse repairs	-	14,757

The land at Chigwell Row is held under the terms of a tenants full repairing lease for a peppercorn rent of £1 per annum. In 1998 it was noted that the farmhouse at this site, a grade II listed building, was in need of repairs and a full survey of the farmhouse was carried out and the trustees made a provision for the liability of £150,000 to cover the total cost of the repairs. In 2015 the remainder of this provision was released, general repairs will be accounted for via the standard budgeting process.

**14 Analysis of net assets**

2015	Fixed Assets		Cash & bank balances		Total	
	£	£	£	£	Liabilities	£
General funds	177,524	102,008	628,934	(221,363)		687,103
Designated funds	145,964	5,598	376,605	(5,117)		523,050
Restricted funds	163,807	-	86,603	-		250,410
<b>Total net assets</b>	<u>487,295</u>	<u>107,606</u>	<u>1,092,142</u>	<u>(226,480)</u>		<u>1,460,563</u>

# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2015

### 14 Analysis of net assets continued

2014	Fixed Assets		Cash & bank balances		Assets		Liabilities		Total	
	£	£	£	£	£	£	£	£	£	£
General funds	181,793	392,220	124,519		124,519	(149,026)		549,506		549,506
Designated funds	147,181	592,562	7,182		7,182	(11,565)		735,360		735,360
Restricted funds	197,472	103,572	-		-	-		301,044		301,044
<b>Total net assets</b>	<b>526,446</b>	<b>1,088,354</b>	<b>131,701</b>		<b>131,701</b>	<b>(160,591)</b>		<b>1,585,910</b>		<b>1,585,910</b>

### 15 Movements in funds

#### General Fund

These funds comprise the assets available to the 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

	Balance at 1st January 2015		Incoming Resources		Resources Expended		Transfer from/(to) general fund		Balance at 31 December 2015	
	£	£	£	£	£	£	£	£	£	£
a Future Events Fund	66,328	-	-	-	-	-	-	-	66,328	-
b Development Grants Fund	10,000	-	-	(10,000)	10,000	-	-	-	10,000	-
c Region Chief Commissioner's Discretionary Fund	5,173	-	-	-	-	-	-	-	5,173	-
d Staff House Fund	3,580	21,189	21,189	(854)	-	-	-	-	23,915	-
e Exhibition Trailer Fund	688	600	600	(1,288)	-	-	-	-	0	-
f Pension Deficit Fund	100,000	-	-	(94,879)	(5,121)	-	-	-	0	-
g Campsite Funds	447,806	271,784	271,784	(318,882)	-	-	-	-	400,708	-
h Campsite Fund/Chigwell	100,000	-	-	-	(100,000)	-	-	-	0	-
i PR Shopping Advertisements	10,000	-	-	(10,000)	-	-	-	-	0	-
j Cudham Activities	-	-	-	-	11,302	-	-	-	11,302	-
k Capital Investment Funds	-	-	-	-	10,000	-	-	-	10,000	-
l Friend of Cudham donation	-	5,000	5,000	(1,752)	-	-	-	-	3,248	-
	<b>743,575</b>	<b>298,573</b>	<b>298,573</b>	<b>(437,655)</b>	<b>(73,819)</b>	<b>(73,819)</b>	<b>(73,819)</b>	<b>(73,819)</b>	<b>530,674</b>	<b>530,674</b>

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2015

- a The Future Events Fund consists of monies set aside to finance and facilitate future large scale events that the Region undertakes including surpluses from previous events where designated.
- b The Development Grants Fund is money set aside from subscription income for the use of any Unit, District, Division or County that wishes to apply for assistance with capital building guiding projects. The Trustees agreed that at the end of each year this fund should be maintained at £10,000.
- c The Region Chief Commissioner's Discretionary Fund, consists of donations received for use at her discretion. The expenditure represents nine grants made to individuals during the year.
- d The Staff House Fund is monies charged as rent on properties occupied by staff to be used for maintenance of properties
- e The Exhibition Trailer Fund is money set aside to fund the recruitment of new Guide leaders. The fund is used to meet the running costs and depreciation of an exhibition trailer. Income from hire of the trailer is added to the fund.
- f The Pension deficit fund was money set aside to cover the shortfall in the fund and a top amount set aside to cover the eventuality of no members remaining in the scheme, as described in note 19. This money was expended in 2015 to settle the outstanding balance on the old pension scheme.
- g The campsites funds were classified in the year as designated funds which include all general income received, which are used for both capital expenditure and day to day site operation, as well as particular projects.
- h The Campsite Fund/Chigwell is money set aside to cover unforeseen costs at Chigwell relating to the relinquishment of the lease. This amount was released in 2015 as a new deal was agreed. Girlguiding LaSER will continue to operate the site until the revised agreement expires in December 2017.
- i The PR Shopping Advertisements fund is a provision for marketing costs spent in 2015.
- j Funds set aside for activities at Cudham campsite.
- k Capital investment fund has been set up for future capital investments
- l Donation from Friends of Cudham for purchase of equipment

# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2015

### 16 Movements in funds

	Balance at 1st January 2015	Incoming Resources	Resources Expended	Transfer from/(to) general fund	Balance at 31 December 2015
	£	£	£	£	£
<b>Restricted funds</b>					
m Chief's Memorial Fund	5,588	5,475	(510)	-	10,553
m Edwards Legacy	5,100	-	-	-	5,100
n King George VI fund	3,701	1,564	-	-	5,265
o Safer London Foundation	106	-	-	(106)	-
p Youth United	53,610	4,400	(44,747)	-	13,263
q Join Us	30,291	25,500	(37,040)	-	18,751
r Cudham - Brownie House	101,834	-	-	-	101,834
r Cudham - Badgers House	33,696	-	-	-	33,696
r Chigwell Row - Holiday House	60,299	-	-	-	60,299
s Chigwell Row - Mobility Scooter	1,648	-	-	-	1,648
t Paxmead - Activity Equipment	5,170	-	-	(5,170)	-
	<b>301,043</b>	<b>36,939</b>	<b>(82,297)</b>	<b>(5,276)</b>	<b>250,409</b>

m These International Travel Funds all represent donations received that are to be used to send members on international opportunities. Each fund has its own restrictions on who can qualify for assistance with international travel costs.

n The King George VI fund is to be used for the provision of training and associated travel opportunities.

o Safer London Foundation - a 3 year agreement was signed in March 2012, and funds are received quarterly. The grant paid for a part-time Development Worker and a part-time administrator. The aim of this fund was to grow Guiding. The programme finished in 2014 and the same balance carried forward expended in 2015.

p Youth United - The money will pay for two full time Development Workers and a part-time administrator. This aim of this fund is to grow Guiding.

q The Join Us Fund is a grant from Girlguiding to cover the cost of staff to review the Join Us waiting list and support counties in taking action to reduce the time girls have to wait to join us.

r The House Funds represent the current value of purpose built self-catering accommodation at each site, originally paid for from grants, donations and fund-raising income donated for this purpose and thus restricted income. The expenditure shown is the annual depreciation charge per Note 1e.

s The fund represents the current value of an all terrain mobility scooter funded by the Grange Farm Trust.

t The fund represents the balance of a grant received from Surrey County Council towards the cost of new boats.

# NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 DECEMBER 2015

### 17 Financial commitments

At 31st December 2015, the minimum lease payments under operating leases were as follows

	2015		2014		2014	
	Land & buildings	Other	Land & buildings	Other	Land & buildings	Other
<b>Operating leases expiring</b>	£	£	£	£	£	£
Up to one year	8,518	-	2,727	-	-	-
Between one and two years	28,282	-	13,634	-	-	-
Between two and five years	-	-	-	-	-	-
After five years	-	-	-	-	-	-
	<b>36,800</b>	<b>-</b>	<b>16,361</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 18 Connected charities

#### *The Guide Association at Commonwealth Headquarters*

The Guide Association is an umbrella organisation to the Region. The Region is one of the nine separately constituted Country/Region Associations established under the powers and 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, Districts and Units. Each County, Division, District and Unit is responsible as a separate charity for their own finances.

#### *Trefoil Guild*

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association, and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association are as follows:

#### **Incoming resources:**

Grants received from the Guide Association; (2015: £7,039) and (2014: £7,170)

# NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

## 19 Pension obligations

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

The Board of Trustee took the decision during 2015 to exit this pension scheme and agreed a full and final buy out settlement of £94,879. The payment was made in December 2015. The Board of Trustees took independent professional advice and have arranged for a new compliant work based pension scheme to be established for employees with Royal London. This is a defined contribution scheme.

## 20 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2015	2014
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(125,348)</b>	<b>(207,837)</b>
Adjustments for:		
Depreciation charge	62,079	43,564
Dividends, interest and rents from investments	(2,439)	(2,311)
Decrease (increase) in stock	(7,672)	(5,465)
Decrease (increase) in debtors	31,767	52,546
Increase (decrease) in creditors and provisions	65,889	(272,635)
	<b>24,277</b>	<b>(392,138)</b>

