Girlguiding
Surrey West county

Girlguiding Surrey West county

Annual Report and Financial Statements 2025

www.ggsw.org.uk Charity number: 273344

Table of contents

page	
3	Welcome
4	Vison & strategy
6	Purpose, plan and public benefit
7	Responsibilities of Trustees and Chair's report
8	Campsite report
11	List of Trustees
12	Financial review
15	Statement of financial activities for the year ending 31st December 2025
16	Balance sheet at 31st December 2025
17	Notes for the accounts
30	Year in numbers
31	Appendix 1 - Address and personnel

Welcome

From Sarah Ings, county commissioner

2025 marked our first full year of delivering our ambitious five-year plan. Building on the foundations laid in 2024, we have successfully moved from planning to action, executing key initiatives across our four strategic pillars: **Exceptional experiences for girls**, a **Rewarding volunteer experience**, being **Inclusive and impactful**, and building a **Sustainable organisation**.







Vision & strategy

Our vision is for our county to 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 a leading organisation for girls, young women and volunteers in Surrey West. This mission remains aligned with the vision of Girlguiding London and South East England.

We bring this vision to life through four strategic priorities:

1. Exceptional experiences for girls
2. Rewarding volunteer experience
3. Inclusive and impactful
4. Sustainable organisation







Exceptional experiences for girls

We continue to provide a vibrant calendar of events designed to enrich the Girlguiding experience for our young members. 2025 was a year of adventure, including the Festival of Friendship attended by over 366 Brownies, our Rainbow Winter Wonderland, the Brownie hike, and our popular water fun days.



Beyond our borders, 2025 saw the return of international adventure with two County trips, the first in several years, to Switzerland and Montenegro. We also offered our members "money can't buy" opportunities, including Guides attending the VE Day 80 service at Westminster Abbey and Rangers and leaders attending the VE Day Concert on Horse Guards Parade.



Rewarding volunteer experience

Our volunteers are the heartbeat of Surrey West. Over 250 volunteers attended our "Sparkle, Support & Shine" County Day, an inspiring opportunity to network and upskill which will ultimately improve the quality of Girlguiding locally. We also hosted our second annual thank you event, celebrating 50 volunteers nominated by their peers for their contributions in their local area.

Supporting the development of our leaders and commissioners remains a core priority. In 2025, we delivered a wide range of training, from first response and LDP mentor training to Going Away With qualification scheme training and dedicated support calls for commissioners and advisers.

Inclusive and impactful

We are committed to fostering local partnerships that broaden our impact. This year, we launched an exciting new challenge badge with Surrey Fire and Rescue and embraced the spirit of the women's Rugby World Cup with a "Try Rugby" day for Brownies, Guides, and Rangers, supported by the England RFU and Esher RFU.



Sustainable organisation

With robust governance in place to ensure decisions are made to sustain the future of the county and continue to be mindful of environmental impacts of our activities and take an ethical approach to procurement.

To ensure the future of Girlguiding in Surrey West, we have maintained robust governance and ethical decision-making. We remain mindful of our environmental impact and continue to take a principled approach to procurement, ensuring our organisation is as resilient as it is impactful.

Purpose, plan & public benefit

Girlguiding Surrey West is a branch of Girlguiding, which with its branches forms the United Kingdom's leading charity for girls and young women. A report on Girlguiding's public benefit activities during the previous year can be found in its latest annual report. Surrey West is the biggest county within the London and South East region of Girlguiding.

As a subsidiary of Girlguiding we promote the objectives of Girlguiding and provide our own public benefit by aiming to be a girl led county, responding to their suggestions and those of their leaders and to meet the requirements of the leaders regarding support and training to enable us to give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities.



Our county covers West Surrey and is made up of 11 divisions each of which is split into local districts. Governing document: The Guide Association is incorporated by Royal Charter. Our county is an unincorporated association governed by this same Royal Charter and its bylaws. Operational decisions are made by the County Ops Management Team and specialist adviser roles. Governance decisions are made in line with our constitution by the Trustee Board. A copy of our constitution can be found on our website www.ggsw.org.uk

Herons Wey
Campsite & Residential Centre

To create a space that provides residential experiences and opportunities specifically in the fields of physical activity, nature education and historical education.

Paxmead
Riverside Base

To create a genuine riverside base providing residential experiences and opportunities that make the most of its location and access to the Thames

Responsibilities of Trustees & Chair report

Girlguiding in Surrey West continued to flourish in 2025. With the energy and commitment of our over 7000 young members and adult volunteers, thousands of girls and young women enjoyed opportunities to grow in confidence, develop new skills, and take part in adventures that spark lifelong memories.

At county level, we have continued to invest in our exceptional residential and activity centres. It is a pleasure to see how many of our members have used these fantastic facilities, whether it be getting a taste for life on the river at Paxmead Riverside Base, tackling a new outdoor challenge, or simply unwinding around a campfire with friends at beautiful Heron's Wey. A particular thank you goes to our dedicated volunteer site teams, whose often unseen work, such as maintaining water supplies, ensuring safety and compliance, and caring for our grounds, makes these experiences possible.

As Trustees, our focus throughout the year has been ensuring that the county has a clear and robust strategy to serve the best interests of the girls and young women we support. We have continued to devote significant time to overseeing risk management across Surrey West, including safeguarding, financial stewardship, and governance responsibilities.

Thank you to my fellow trustees for their commitment, to the management team for their leadership and hard work, and to every volunteer who gives their time, talent and enthusiasm to Girlguiding Surrey West.

Venetia Cooper, Chair of Trustees



Campsites report

Herons Wey
Campsite & Residential Centre



2025 was another very busy year for Herons Wey, with ongoing maintenance continuing alongside the day-to-day activities involved in running a 52-acre site.

Weyside welcomed 38 groups for residential stays during the year. The first quarter was very quiet, with only a couple of bookings, before weekend bookings increased for the remainder of the year. Camping began in March and we experienced a very busy season, with 5,680 nights booked, representing a small increase on 2024.

A number of changes and improvements were made throughout the year, and user feedback scores continued to improve. In 2025, 92.3% of users rated their experience as 8, 9 or 10 out of 10. This achievement is a testament to the dedication of the small team of volunteers who support the site, alongside Lara Hughes, Girlguiding Surrey West's Campsite Development & Operations Manager, our handymen, gardener and Weyside cleaners.

Despite running recruitment campaigns, we have not yet succeeded in growing either the volunteer site team or the management committee. However, we were pleased to welcome three corporate volunteer groups, each of whom spent a day helping to clear and tidy areas of the campsite, woods and activity spaces.

Some money from our designated funds were used towards several significant infrastructure improvements completed during 2025. The Weyside hot water system was upgraded, replacing 30-year-old gravity-fed tanks with a modern pressurised system. Pyne Hut's roof was re-felted, all septic tanks were emptied, cleaned and surveyed to assess their condition, and the campsite electrics were replaced.

We also purchased a two-cubicle prefabricated toilet unit for the lower part of the site. This will replace the Alders and Saffron Field toilet block in 2026 after the floor deteriorated beyond repair, and following survey data confirming that the existing septic tank cannot support four flushing toilets.

Grant funding enabled the installation of a new firepit and seating area, creating a dedicated campfire space at Weyside.

The woodland areas have been significantly affected by tree diseases, including ash and alder dieback. As a result, Pax Wey and two large areas of the lower woods were closed in March. The committee has decided to keep the little-used north and northwest sections of the bottom woods closed to allow natural regeneration, while tree surgeons were engaged to enable the reopening of other areas.

Activity provision remained strong throughout the year. A total of 250 girls took part in archery sessions, while 540 challenged themselves on the Go Wild! adventure course. Three guided walks were introduced in 2025, with Brownies and Guides completing the Harry Potter wand walk and exploring local history through visits to Waverley Abbey and Mother Ludham's Cave.

In 2026, we will continue to develop and implement the strategy and future plans for Herons Wey.

Janet Cowley, lead volunteer for Herons Wey







Paxmead Riverside Base



Over the course of 2025 we were pleased to welcome 36 groups for residential stays; over 1000 young members were able to get on the water thanks to our wonderful Paddlesport team of volunteer instructors. For the first time, our own instructors have been able to provide Paddle UK Discover days and 28 young members were able to take the next step on their paddlesport journey to becoming independent paddlers.

September saw the return of our ever-popular water fun days – this year themed as Paddle and Potter, with potion making, wand whittling and many other Harry Potter themed activities on and off the water; over 270 Brownies and Guides spent an enjoyable day at Paxmead. We also estimate that over the course of the year 5352 tomahawks were thrown and 320 pizzas were made and cooked in our pizza oven. Quite a busy year!

2025 saw significant maintenance, with repairs to the bunk house roof and key electrical updates following the 5 year Electrical Installation Condition Report. We also added 3 larger kayaks to our new fleet suitable for larger guides and adults.

Lastly, Paxmead would not be so successful without the significant time and support given by a relatively small number of highly committed volunteers; a huge thank you to everyone who made it happen at Paxmead in 2025.

Annabel Hitchin, lead volunteer for Paxmead





List of Trustees

Chair of Trustees – Venetia Cooper

County commissioner - Sarah Ings

Risk Trustee - Venetia Cooper (acting)

Finance Trustee - Ellen Louw

Safeguarding assistant lead volunteer - Jan Freemantle

Health and safety adviser - Mike Kelly

Campsites - Janet Cowley

Legal Trustee - vacant

Trustee representative from Steering Group - Jill Judd

18 – 30yrs Trustee - Julia Stimpson (resigned February 2025)
- Bethan Godfrey (appointed May 2025)

Financial review

Girlguiding Surrey West continued to deliver on progress in the 2025 financial year, with a focus on driving sustainable revenues driven by increasing the breadth of activities we offer to Guiding units and continuing to invest in the safety and quality of our sites.

Income remains robust at £321.8k, up by 4% from prior year. Charitable activities makes up two thirds of the revenue and increased by 9% versus prior year, with income mainly coming from bookings and events. Bookings revenue at Herons Wey and Paxmead remained stable as the sites continue to focus on driving engagement with members, and the year delivered exciting and well-attended events, including 2 international trips (Switzerland and Montenegro), Festival of Friendship, Winter Wonderland, and a successful grant to fund the May-hem event. Additional revenue comprises annual subscription income, shop sales, grants and interest on investments, with performance across these categories broadly flat versus prior year (barring a decrease in grants which tends to be volatile).

Total expenditure landed at £414.5k or 9% higher than prior year. Although some of this increase is volume-based and reflects the cost to deliver the increased events revenue, there were a number of required maintenance activities needed across both camp sites, specifically focussing on electrics infrastructure & hot water maintenance and facility upgrades (mainly replacement of a number of facility roofs and installation of a prefab toilet block). Given the age of our sites, we expect there to be an ongoing requirement for spend on maintenance activities into 2026 to ensure we maintain a safe, compliant and engaging space for our members.

Net expenditure for the year is £90.5k with the increase driven by higher one-off costs for maintenance activities. Total net current assets remain strong at £214k and includes cash of £242.4k. Girlguiding Surrey West remains in a healthy financial position with the continued use of Xero and the appointment of additional volunteers to ensure strong governance and adherence to our policies, making it a well-managed and robust charity.

We maintained a good level of reserves (net current assets excl. restricted funds) in 2025, in line with our reserves policy. Reserves totalled £140.6k as at 31 December 2025 (£171k in 2024).

A proportion of financial reserves continue to be invested in accordance with the Investment Policy with a view to maintaining their real value over time. As in prior years, this was done by investing through an investment vehicle designed specifically for charities, with a low-medium risk rating. The value of the invested funds was £84.9k at 31 December 2025 (£82.6k in 2024).

Ellen Louw, Finance Trustee

Risk assessment statement of public benefit

Girlguiding takes risk management seriously, regularly reviewing risks with the Trustees, one of whom has accountability for “Safeguarding” and another for "Risk" within the county.

- We carried out a regular review of our risks in all areas.
- Girlguiding Surrey West is a branch of Girlguiding, which with its branches, forms the United Kingdom’s largest voluntary organisation for girls and young women. A report on Girlguiding’s public benefit activities during the previous year can be found in its latest annual report.
- As a subsidiary of Girlguiding within Surrey West, we have continued to provide our own public benefit activities. In particular we have provided organisational and administrative support and training, and organised activities principally for the benefit of our members. We promote more broadly the charitable objects of Girlguiding for the benefit of girls and young women. The trustees have considered the guidance provided by the Charity Commission in connection with public benefit.
- With respect to financial risks, the Trustees believe that Girlguiding Surrey West has a strong financial position and healthy cashflows. Specifically, the Trustees believe that Girlguiding Surrey West is a going concern; the level of reserves currently in place are more than sufficient to cover an extremely prudent assumption on the possible losses that may be incurred.

Volunteer hours

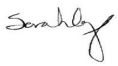
Our volunteers give an average of 3.5 hours a week, in a normal year, in the service of Girlguiding Surrey West at unit level with the senior management team, Herons Wey & Paxmead site teams, division & district commissioners, advisors and trainers volunteering for an average of 10 hours per week for duties outside their units with some working an additional 20 hours per week. This time is all voluntary and is significant. We do currently have volunteers willing to dedicate that time but we also pay for some services which would be difficult for volunteers to do. This includes our county office team.

Forward plans

During 2025 Girlguiding Surrey West continued with our County Plan which sets our strategy and operational deliverables until 2028

Approval of accounts

These accounts were approved by the Trustees on 29th October 2026 and signed on their behalf by



Sarah Ings (Oct 29, 2026, 5:19pm)

Sarah Ings
County commissioner
Girlguiding Surrey West
(Charity No 273344)



Venetia Cooper (Oct 29, 2026, 5:27pm)

Venetia Cooper
Chair of Trustees
Girlguiding Surrey West
(Charity No 273344)

Statement of financial activities for the year ending 31st December 2025

					2025 £	2024 (as restated) £
	Notes	Unrestricted	Restricted	Designated	Total	Total
Income and endowments from:						
Donations and legacies	2	43,612	1,028	-	44,640	44,715
Charitable activities	3	111,788	104,582	-	216,370	198,719
Other trading activity	4	28,461	2,600	-	31,061	27,507
Investments	5	9,282	1,618	-	10,900	14,002
Other income	6	18,786	-	-	18,786	25,602
Total		211,929	109,828	-	321,757	310,545
Expenditure on:						
Charitable activities	7	194,231	158,294	44,781	397,306	360,490
Other trading activities	8	16,470	765	-	17,235	19,880
Total		210,701	159,059	44,781	414,541	380,370
Investment gains	11	1,804	451	-	2,255	5,278
Net income/(expenditure)		3,032	(48,780)	(44,781)	(90,529)	(64,547)
Transfers between funds		7,600	(7,600)	-	-	-
Reconciliation of funds:						
Total funds b/f	14/15	1,084,057	279,561	113,633	1,477,251	1,541,799
Total funds c/f		1,094,689	223,181	68,852	1,386,722	1,477,251

Balance sheet at 31st December 2025

					2025 £	2024 (as restated) £
	Notes	Unrestricted	Restricted	Designated	Total	Total
Fixed assets:						
Tangible assets	10	955,052	132,763	-	1,087,815	1,122,386
Investments	11	67,894	16,973	-	84,867	82,612
Total fixed assets		1,022,946	149,736	-	1,172,682	1,204,998
Current assets:						
Stocks		9,830	1,107	-	10,937	8,534
Debtors	12	4,566	5,774	-	10,340	53,461
Cash at bank and in hand		99,296	74,294	68,852	242,442	294,789
Total current assets		113,692	81,175	68,852	263,719	356,784
Liabilities:						
Creditors - amounts falling due within one year	13	41,949	7,730	-	49,679	84,531
Net current assets		71,743	73,445	68,852	214,040	307,287
Total net assets		1,094,689	223,181	68,852	1,386,722	1,477,251
The funds of the charity:						
Restricted funds	14	-	223,181	-	222,941	279,561
Unrestricted funds	15	1,094,689	-	68,852	1,163,542	1,197,690
Total funds		1,094,689	223,181	68,852	1,386,722	1,477,251

These accounts were approved by the Trustees on 29th October 2026 and signed on their behalf by

Sarah Ings (Oct 29, 2026, 5:19pm)

Sarah Ings
County Commissioner
Girlguiding Surrey West
(Charity No 273344)

Venetia Cooper (Oct 29, 2026, 5:27pm)

Venetia Cooper
Chair of Trustees
Girlguiding Surrey West
(Charity No 273344)

Notes for the accounts

1. Accounting policies

Basis of accounting

The Accounts (financial statements) are for the entity Girlguiding Surrey West and have been prepared on the accruals basis in accordance with the historic cost convention.

The financial statements have been prepared in accordance with The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair' view and have departed 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: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Second Edition)'rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Incoming resources

Income
The main income streams for the charity are subscriptions received from the membership, donations, grants, campsite and paddlesport activities and from the sale of badges and shops at Herons Wey and Paxmead.

Income is recognised when receivable. Grants are recognised when receivable except to the extent that performance conditions have not been met. Income relating to bookings at Herons Wey and Paxmead is deferred to the year of the activity taking place.

Donations, legacies and similar incoming resources
These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to the donations, legacy or similar income
- The income receivable can be measured reliably, and it is probable the income will be received.

Tax relief on donations and gifts
Incoming resources from tax claims are included in the SOFA at the same time as the gift to which they relate.

Gifts in kind for sale or distribution
These are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised.

Gifts in kind for use by the charity
These are included in the SOFA as incoming resources when available.

Interest receivable
Interest on funds held on deposit is included when receivable.

Outgoing resources

Support costs
Support costs include the cost of administering the county office, governance costs and depreciation.

Grants payable
These represent the cost of subsidising international events plus discretionary grants but excludes Lettings Subsidy paid to units to help with hall hire costs.

Expenditure and liabilities
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Operating leases
Rents paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Assets

Tangible fixed assets for use by the charity
These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.The charity does not have a policy of revaluation.

Depreciation is provided on a straight line basis, no less than 3 years. Where appropriate the Depreciation period is taken to be the life of any guarantee on that item or work. For Paxmead nothing will be depreciated beyond the end of the term of the lease. The current lease ends in December 2034.

Debtors
Debtors are recognised at settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts due.

Investment
Investments are initially recorded at transaction value and subsequently measured at fair market value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation.

Stocks
Shop stocks are valued at the lower of cost and market value.

Creditors
Creditors and provisions are recognised where the Charity has a present obligation resulting 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 reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for trade discounts.

Funds
Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for a particular area of the Charity's work.

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. Current Assets and liabilities are measured at cash or settlement value

Pension

The charity contributes to a money purchase scheme on behalf of its employees. This is operated by the Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of salaries and are charged to the unrestricted fund.

Going Concern

The Trustees have considered going concern up to one year from the date of signing these accounts. The Trustees based on a review of the forecast and budgets believe there are sufficient reserves for GGSW to continue operating for the foreseeable future.

Prior Year Adjustment

The comparative figures for the previous financial year have been restated to recognise income when an event takes place rather than recognised on the time of booking. Income for 2024 has been reduced by £35,035 and deferred to 2025.
As a result, the opening reserves at 1/1/25 have been restated from £1,512,286 to £1,477,251. There is no impact on the charity's cash position.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these accounts requires the Trustees to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily available from other sources. The estimates and assumptions are based on historical experience and other factors and are reviewed on an ongoing basis. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

2. Donations

	2025 £	2024 (as restated) £
Donations	**44,640**	**44,715**

Donations in the year were £44,640 (2024: £44,715) of which £43,612 (2024: £44,102) were unrestricted and £1,028 (2024: £613) were restricted.

3. Incoming resources from charitable activities

	2025 £	2024 (as restated) £
County events & training	17,786	46,909
International trips	54,127	-
Herons Wey	71,973	73,707
Paxmead excluding shop	50,454	57,103
Campsite contribution to county office	22,030	21,000
	216,370	198,719

Incoming resources from Charitable activities was £216,370 (2024: £198,719) of which £111,788 was unrestricted (2024: £142,816) and £104,582 was restricted (2024: £55,903).

4. Incoming resources from other trading activities

	2025 £	2024 (as restated) £
County sales including badges	23,640	17,534
Herons Wey shop sales	4,821	5,078
Paxmead badge sales	2,600	4,895
	31,061	27,507

Incoming resources from other trading activities was £31,061 (2024: £27,507) of which £28,461 was unrestricted (2024: £22,612) and £2,600 was restricted (2024: £4,895).

5. Investment income

	2025 £	2024 (as restated) £
Interest received	9,019	11,894
Dividend income	1,881	2,108
	10,900	14,002

6. Other income

LaSER (London and South East Region) awarded grants for travelling expenses to events during the year and these were fully spent. Other grants received and not fully spent have been carried forward.

7. Charitable activities

	Guiding Activities	Grant Funding of Activities	2025 £	2024 (as restated) £
Grants & gifts	-	24,482	24,482	2,685
Lettings subsidy	-	8,938	8,938	6,575
General Guiding activities	17,918	-	17,918	49,521
International trips	53,581	-	53,581	-
Training expenses	2,144	-	2,144	8,377
County Day	-	4,738	4,738	-
Herons Wey	75,648	31,105	106,753	112,916
Paxmead	51,196	-	51,196	58,512
Depreciation	38,165		38,165	44,214
Governance Costs	2,725		2,725	2,674
Printing, postage and stationery	664		664	200
Phone	551		551	-
Website	678		678	562
County office	82,260		82,260	70,271
Other	2,513		2,513	3,982
	328,043	69,263	397,306	360,490

Expenditure on Charitable activities was £397,306 (2024: £360,490) of which £194,231 (2024: £265,669) was unrestricted, £44,781 (2024: £6,575) was designated and £158,294 (2024: £88,246) was restricted.

Included in county office are the following payroll costs:

	2025 £	2024 (as restated) £
Payroll administration	360	360
Salary	62,810	59,669
Employers pension contribution	6,201	5,817
Employers national insurance	6,153	3,005
	75,524	69,990

Girlguiding Surrey West's Payroll is operated by Girlguiding LaSER (London & South East Region).

The average monthly number of employees during the year was 3 (2024: 3).

No salaries were paid to key management personnel including Trustees, senior management or steering committee representatives.

8. Cost of trading and other sales

	2025 £	2024 (as restated) £
County sales including badges	15,797	14,526
Paxmead shop sales	765	1,282
Herons Wey shop sales	673	4,072
	17,235	19,880

Expenditure on trading and other sales was £17,235 (2024: £19,880) of which £16,470 (2024: £18,598) was unrestricted and £765 (2024: £1,282) was restricted.

9. Trustees and other related parties

No remuneration was paid to a trustee or connected person, and there were no payments to related parties. As normal Trustees could claim expenses for mileage and similar out of pocket expenses.

No key personnel, trustees or the families of key personnel have benefited financially from the relationship with Girlguiding Surrey West. There are no related party transactions.

10. Fixed assets

	Land	Buildings structure & maintenance - freehold	Buildings structure & maintenance - leased	Equipment & site	Total £
Cost					
Cost at 1/1/25	942,500	580,923	352,634	173,293	2,049,350
Additions in year	-	3,594	-	-	3,594
Disposals	-	-	-	-	-
Cost at 31/12/25	942,500	584,517	352,634	173,293	2,052,944
Depreciation					
Provision at 1/1/25	-	572,590	196,690	157,684	926,964
Disposals in year	-	-	-	-	-
Provided in year	-	2,590	25,567	10,008	38,165
Provision at 31/12/25	-	575,180	222,257	167,692	965,129
Net book value at 31/12/25	942,500	9,337	130,377	5,601	1,087,815
Net book value at 1/1/25	942,500	8,333	155,944	15,609	1,122,386

11. Investments

	2025 £	2024 (as restated) £
Value at 1/1/25	82,612	77,334
Investment in year	-	-
Gain on re-valuation	2,255	5,278
Value at 31/12/25	84,867	82,612

12. Debtors and prepayments

	2025 £	2024 (as restated) £
Debtors	-	40,324
Prepayments	10,340	13,137
	10,340	53,461

There are no trade debtors recognised at the year end (2024: £40,324). This reflects a change in internal accounting treatment adopted during the year. There is no change to the underlying transactions.
This also has an impact on deferred income (note 13), as only deposits are recognised.

13. Creditors and accruals

	2025 £	2024 (as restated) £
Creditors	13,805	9,999
Deferred income	32,067	71,837
Accruals	3,807	2,695
	49,679	84,531

Deferred Income consists of:

	2025 £	2024 (as restated) £
Herons Wey	12,190	29,708
Paxmead	7,449	16,872
First response training	-	558
County international trips 2025	6,675	18,150
Grants c/f from 2025	5,753	6,474
Other	-	75
	32,067	71,837

14. Restricted funds

Analysis of movement in restricted fund

	2025 £	2024 (as restated) £
Balance at 1/1/25	279,561	293,690
Income resources	109,828	82,143
Resources expended	(159,059)	(89,528)
Transfers	(7,600)	(7,800)
Gain on revaluation of investment	451	1,056
Balance at 31/12/25	223,181	279,561

Paxmead operating fund: Paxmead Riverside Base was taken over on the basis it was entirely self-supporting and would not become a financial cost to GGSW. The site has historically run at a profit, which has enabled significant maintenance in 2025.

The Paxmead Building Project Phase 1 has a carried forward value after accounting for depreciation of £55,089 (2024: £67,597).

There were 2 international trips (Switzerland and Montengro) during 2025 and 2 trips are planned for 2026.

15. Unrestricted funds

Analysis of movement in unrestricted & designated funds

	Balance at 1/1/25 (as restated) £	Incoming resources £	Resources expended £	Transfers £	Gains on investment assets £	Balance at 31/12/25 £
General fund	1,084,057	211,929	(210,701)	7,600	1,804	1,094,689
Designated lettings subsidy fund	11,693	-	(8,938)	-	-	2,755
Designated county day	9,649	-	(4,738)	-	-	4,911
Designated Herons Wey improvements	92,291	-	(31,105)	-	-	61,186
Total	1,197,690	211,929	(255,482)	7,600	1,804	1,163,541

Lettings Subsidy
GGSW previously allocated surplus funds at the end of each year toward providing a subsidy to our units for hall hire. GGSW has ceased this fund for 2026, instead it will focus on individual grant applications from its members.

Herons Wey
No further funds have been allocated in 2025 for Herons Wey projects. Essential work on site has been carried out with some of the cost being borne by the designated fund.

County Day
Our next County Day will be in January 2027, there was no County Day in 2026. The carried forward figure of £4,911 will be used for the 2027 event.

16. Financial commitments

In 2015 the charity signed a lease agreement to rent Paxmead Riverside Base for 20 years, initially at a rent of £1,500 per annum, reviewed every 5-7 years. Following rent reviews, this is now £2,668 per annum.

The lease is between The Girlguiding Trust Corporation and Spelthorne Borough Council with Girlguiding Surrey West taking over the tenancy from Girlguiding LaSER (London and South East Region) in December 2014. The charity is able to withdraw from the lease without penalty at any time, Spelthorne Council cannot. This involves running the Paxmead site for paddlesport and related activities. The site makes considerable profit, in normal years, which are being re-invested for refurbishment of the facilities.

17. Funds by Net Assets

2025	Unrestricted £	Restricted £	Designated £	Total £
Investments	67,894	16,973	-	84,867
Fixed assets	955,052	132,763	-	1,087,815
Current assets	113,692	81,175	68,852	263,719
Current liabilities	(41,949)	(7,730)	-	(49,679)
	1,094,689	223,181	68,852	1,386,722

2024 (as restated)	Unrestricted £	Restricted £	Designated £	Total £
Investments	66,090	16,522	-	82,612
Fixed assets	960,588	161,798	-	1,122,386
Current assets	124,984	118,167	113,633	356,784
Current liabilities	(67,605)	(16,926)	-	(84,531)
	1,084,057	279,561	113,633	1,477,251

18. Capital commitments

There are no capital commitments carried forward from 2025 to 2026.

Independent Examiner's report

Independent Examiner's Report to the Trustees of Girlguiding Surrey West
I report to the trustees on my examination of the financial statements of Girlguiding Surrey West ('the charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

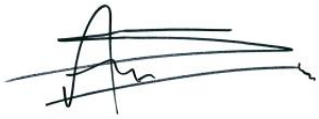
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports)

Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan Skilton (Oct 29, 2026, 6:39pm)

Andrew Skilton
ICAEW
Brewers Chartered Accountants
3 Birtley Courtyard
Bramley,
Surrey,
GU5 0LA

2025 in numbers

270
Girls attended Paddle & Potter



5680
nights camped

258
members completed first response training

350
Brownies had fun at Festival of Friendship



10
Queen's Guide awards were achieved



350
girls tried archery at Herons Wey

Girls tried paddlesport at Paxmead
1002



Rainbows attended Winter Wonderland
161

128
completed the Big Brownie Ramble



Members joined county international trips
39

320
pizzas made in the pizza oven



Girls attended Try Rugby
66

74
groups stayed at Paxmead & Herons Wey

Appendix 1
Address and personnel

Principal office	Girlguiding Surrey West Paxmead Riverside Base Shepperton, TW17 9NT
Websites	www.ggsw.org.uk www.heronswey.org.uk www.paxmead.org.uk
Bank	CAF Bank Ltd 25 Kings HIll Avenue West Malling Kent, ME19 4JQ
Independent examiner	Andrew Skilton ACA Brewers Chartered Accountants 3 Birtley Courtyard Bramley, Surrey, GU5 0LA

Signable

Issuer	NK Accountancy
Document generated	Thu, 29th Oct 2026 17:15:26 GMT
Document fingerprint	a79a3fc8c8f545e00507543cb37257a9

Parties involved with this document

Document processed	Party + Fingerprint
Thu, 29th Oct 2026 17:19:33 GMT	Sarah Ings - Signer (7bc57cafa4fea99e09e6b54fae511900)
Thu, 29th Oct 2026 17:27:18 GMT	Venetia Cooper - Signer (b22e428fa991568dc491e57a66478ae7)
Thu, 29th Oct 2026 18:39:39 GMT	Jonathan Skilton - Signer (2c562721baa8aa85ff1ff59a0e7bced8)

Audit history log

Date	Action
Thu, 29th Oct 2026 17:15:26 GMT	Envelope generated with fingerprint c99dffc08b3c71bb3aef5c7a3f9df01a by nicola@nkaccountancy.com (90.241.125.67)
Thu, 29th Oct 2026 17:15:26 GMT	Document generated with fingerprint a79a3fc8c8f545e00507543cb37257a9 (90.241.125.67)
Thu, 29th Oct 2026 17:17:04 GMT	Sarah Ings has been assigned to this envelope. (90.241.125.67)
Thu, 29th Oct 2026 17:17:04 GMT	Venetia Cooper has been assigned to this envelope. (90.241.125.67)
Thu, 29th Oct 2026 17:17:04 GMT	Jonathan Skilton has been assigned to this envelope. (90.241.125.67)
Thu, 29th Oct 2026 17:18:49 GMT	Sent the envelope to Sarah Ings (sarah@ggsw.org.uk) for signing (90.241.125.67)
Thu, 29th Oct 2026 17:18:50 GMT	Document emailed to sarah@ggsw.org.uk
Thu, 29th Oct 2026 17:19:16 GMT	Sarah Ings viewed the envelope (82.144.228.234)
Thu, 29th Oct 2026 17:19:32 GMT	Sarah Ings viewed the envelope (72.145.83.81)
Thu, 29th Oct 2026 17:19:33 GMT	Sarah Ings signed the envelope (82.144.228.234)
Thu, 29th Oct 2026 17:19:33 GMT	Sent the envelope to Venetia Cooper (venetia.cooper@cantab.net) for signing (82.144.228.234)
Thu, 29th Oct 2026 17:19:35 GMT	Document emailed to venetia.cooper@cantab.net
Thu, 29th Oct 2026 17:26:48 GMT	Venetia Cooper viewed the envelope (145.40.149.46)
Thu, 29th Oct 2026 17:27:18 GMT	Venetia Cooper signed the envelope (145.40.149.46)
Thu, 29th Oct 2026 17:27:19 GMT	Sent the envelope to Jonathan Skilton (jskilton@bg-brewers.com) for signing (145.40.149.46)
Thu, 29th Oct 2026 17:27:19 GMT	Document emailed to jskilton@bg-brewers.com

Thu, 29th Oct 2026 18:39:08 GMT	Jonathan Skilton opened the document email. (94.2.23.47)
Thu, 29th Oct 2026 18:39:08 GMT	Jonathan Skilton opened the document email. (94.2.23.47)
Thu, 29th Oct 2026 18:39:20 GMT	Jonathan Skilton viewed the envelope (94.2.23.47)
Thu, 29th Oct 2026 18:39:36 GMT	Jonathan Skilton viewed the envelope (72.145.93.164)
Thu, 29th Oct 2026 18:39:39 GMT	Jonathan Skilton signed the envelope (94.2.23.47)
Thu, 29th Oct 2026 18:39:39 GMT	This envelope has been signed by all parties (94.2.23.47)
Thu, 29th Oct 2026 18:39:39 GMT	Signed document confirmation emailed to sarah@ggsw.org.uk (94.2.23.47)
Thu, 29th Oct 2026 18:39:39 GMT	Signed document confirmation emailed to venetia.cooper@cantab.net (94.2.23.47)
Thu, 29th Oct 2026 18:39:39 GMT	Signed document confirmation emailed to jskilton@bg-brewers.com (94.2.23.47)
Thu, 29th Oct 2026 18:39:39 GMT	Signed document confirmation emails have been sent to all parties (94.2.23.47)