

**Reports and Accounts for Girlguiding Surrey East  
For the year ended 31 December 2021**

## Reports and Accounts of Girlguiding Surrey East

### For the year ended 31 December 2021

<b>Trustees Surrey East</b>		
<b>Role</b>	<b>Name</b>	<b>Term</b>
<b>County Commissioner</b>	<b>Jennifer Sibley</b> <b>Beverly Heywood-Jones</b>	<b>From 17/12/2020 to 23/10/2021</b> <b>From 23/10/2021</b>
<b>Treasurer</b>	<b>Liz Collier</b>	<b>From 01/09/2000</b>
<b>Division Commissioner Epsom</b>	<b>Mary Zoeller</b>	<b>From 11/10/2017</b>
<b>Division Commissioner Leith Hill</b>	<b>Kate Fowles</b>	<b>From 01/08/2018</b>
<b>Division Commissioner Reigate (Joint)</b>	<b>Sonia Naughton</b> <b>Emma Marsh</b>	<b>From 20/08/2020</b> <b>From 20/08/2020</b>
<b>Division Commissioner Godstone</b>	<b>Louise Lander</b>	<b>From 05/09/2020</b>
<b>Division Commissioner Leatherhead</b>	<b>Christine Moss</b> <b>Dax Patel</b>	<b>From 14/04/2016 to 14/04/2021</b> <b>From 14/04/2021</b>
<b>Division Commissioner Downs Heath</b>	<b>Beverly Heywood –Jones</b>	<b>From 02/09/2016</b>
<b>Lead Volunteers</b>		
County Trainer Advisor	Lorna Smith	From 16/12/2020
County Media and Communications Adviser	Charity Nicholls	From 29/01/2019
Chair of Faurefold Campsite	Clare Coker	From 15/04/2019
County Outdoor and Residential Adviser	Jane Luff	From 04/01//2020

The association has been registered with the Charities Commission (number 305818).

# Reports and Accounts of Girlguiding Surrey East

## For the year ended 31 December 2021

The trustees of the Girlguiding Surrey East (the County) present its report, together with the financial statements, for the year ended 31 December 2021.

### Background

Girlguiding Surrey East is the operating name of The Guide Association Surrey East and is part of Girlguiding UK. Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through a distinctive, stimulating and enjoyable programme of activities delivered by volunteer leaders.

Girlguiding UK is organised into Regions, Counties, Divisions and Districts. Ranger, Guide, Brownie and Rainbow Units are organised into Districts, which form Divisions, which make up a County. Counties make up Regions.

The Executive Committee for Girlguiding Surrey East is a committee approved by Girlguiding UK for the management of the Association's affairs in Surrey East.

The County Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws, and the current editions of the Guiding Manual, the Guiding Handbook and the current programme for young members in each section.

Girlguiding in Surrey East benefits girls between the ages of 4 and 26, promoting their education to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

### Public Benefit Statement

The Executive Committee confirms that it has taken due regard to the guidance contained in the Charity Commission's public benefit guidance when exercising its powers or duties.

### Financial Review

#### *Introduction*

The accounts have been made up to the end of December 2021.

The accounts have been drawn up in a format consistent with that required by the Statement of Recommended Practice for Charities Accounts (the SORP 2019). Since 2017, when gross income exceeded £250,000 the accounts were prepared under the accruals basis (previously the accounts had been prepared on a receipts and payments basis). Payments for fixed assets made at Faurefold have been capitalised and will be expensed to the income statement systematically over 20 years.

The SORP requires all money received and paid to be split between restricted and unrestricted funds and requires incoming and outgoing resources to be classified against standard headings. The primary statements comprise a statement of financial activities and a statement of financial position. Details are provided in the notes where appropriate. In addition note 5 analyses the accounts by activity.

#### *Overview*

Total incoming resources amounted to £61,744 compared to £59,924 in 2020. Resources used totalled £47,914 (including £20,000 of depreciation) compared to £59,304. Both years show reduced activity caused by the Covid-19 pandemic restrictions moderated by the receipt of government grants. Overall net incoming resources were £13830.0 and total funds of the County increased from £472,678 to £486,508. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £343,630.

#### *Restricted funds*

Restricted funds have decreased, primarily because of depreciation of historic costs, to £334,931 from £348,800 and primarily comprise the balance on the Faurefold account of £334,812 (2020:£348,682).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of Guiders' or girls' uniforms in cases of need.

# Reports and Accounts of Girlguiding Surrey East

## For the year ended 31 December 2021

### *Faurefold fundraising*

The total on the Faurefold fund at 31 December 2021 was £359,567 comprising £334,812 within restricted funds and £24,755 earmarked within unrestricted funds. Historical donations and grants received specifically for Faurefold, and an element of subscriptions had been treated as restricted funds and consequently the use of that money to pay for the Faurefold buildings and recorded as a fixed asset is also shown within restricted funds. Unrestricted funds comprise the net excess of income over expenditure on operations at Faurefold and amounts earmarked by the Committee for future maintenance.

Covid-19 support grants from the government were received of £16,955 (2020: £11,334).

### *General fund*

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net increase in the general fund in the year was £11,666 (2020:£21,273).

### **Reserves Policy**

The Committee aims to maintain reserves equivalent to three times average normal cash annual expenditure. Additionally, the Committee has earmarked the net excess of income over expenditure in relation to the Centenary celebrations as a fund for defraying the costs of guiding in cases of hardship, the balance of which is currently £8,231 (2020:£8,291).

### **Governance**

The most recent Girlguiding Surrey East County constitution was approved on 10 September 2019 and sets out the responsibilities of trustees and committees.

The Executive Committee is delegated with the responsibility of general administration of Girlguiding Surrey East. It meets at least three times a year and will consider reports from other committees, financial reports and other items according to a fixed agenda. Minutes are maintained of the meetings. A budget is prepared once a year at which time the resources required for the following year and the County levy on the subscription fee is agreed. Separate financial systems are in place for Faurefold, Programme and Training, International and Badges. Their results are consolidated in these accounts.

The Executive Committee members and the District Commissioners are made aware of their responsibilities as trustees. The Executive Committee can and does call upon the professional expertise available from LaSER and Girlguiding HQ when required.

Trustee indemnity insurance is paid for by the County.

### **Risk Management**

The Committee has taken active measures to reduce risk. The Committee is insured through the main insurance policies in place to cover all Guiding activities. The fixed assets at Faurefold are insured. Financial risk is minimised through the regular reports on finances to the Committee, the budgeting process and the procedures in place to ensure the propriety of bookkeeping.

### **Signed on behalf of the Committee**

Elizabeth Collier

8 June 2022

## Reports and Accounts of Girlguiding Surrey East

### For the year ended 31 December 2021

#### Statement of financial activities

For the year ended 31 December 2021	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
<b>Incoming resources</b>				
Subscriptions	15,078.90	-	<b>15,078.90</b>	28,508.00
Other voluntary incoming resources	7,374.32	-	<b>7,374.32</b>	6,013.32
Income from charitable and ancillary trading	31,584.16	7,696.70	<b>39,280.86</b>	25,330.09
Income from investments & deposits	9.70	-	<b>9.70</b>	72.35
<b>Total incoming resources</b>	<b>54,047.08</b>	<b>7,696.70</b>	<b>61,743.78</b>	<b>59,923.76</b>
<b>Resources used</b>				
Subscriptions paid to Girlguiding HQ	(532.00)	-	<b>(532.00)</b>	(1,160.00)
Other activities	(20,400.69)	(21,566.20)	<b>(41,966.89)</b>	(54,058.05)
Direct charitable expenditure	(20,932.69)	(21,566.20)	<b>(42,498.89)</b>	(55,218.05)
Management and administration	(5,414.95)	-	<b>(5,414.95)</b>	(4,086.37)
<b>Total resources used</b>	<b>(26,347.64)</b>	<b>(21,566.20)</b>	<b>(47,913.84)</b>	<b>(59,304.42)</b>
Net incoming resources	27,699.44	(13,869.50)	<b>13,829.94</b>	619.34
Fund balances brought forward	123,877.81	348,800.42	<b>472,678.23</b>	472,058.89
<b>Fund balances carried forward</b>	<b>151,577.25</b>	<b>334,930.92</b>	<b>486,508.17</b>	<b>472,678.23</b>

#### Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faurefold funds	16,093.61	(13,869.50)	<b>2,224.11</b>	(20,653.76)
Centenary hardship fund	(60.00)	-	<b>(60.00)</b>	-
	16,033.61	(13,869.50)	<b>2,164.11</b>	(20,653.76)
General fund	11,665.83	-	<b>11,665.83</b>	21,273.10
	<b>27,699.44</b>	<b>(13,869.50)</b>	<b>13,829.94</b>	619.34

#### Statement of financial position

As at 31 December 2021	Unrestricted funds	Restricted funds	31 December 2021	31 December 2020
	£	£	£	£
Fixed assets	-	343,630.14	<b>343,630.14</b>	363,630.14
Cash on deposit	103,560.75	-	<b>103,560.75</b>	94,551.05
Cash at bank and in hand	36,888.84	1,300.78	<b>38,189.62</b>	20,325.62
	140,449.59	1,300.78	<b>141,750.37</b>	114,876.67
Loans to Faurefold	10,000.00	(10,000.00)	-	-
Badge stock and debtors	638.06	-	<b>638.06</b>	2,931.82
Deferred costs less deposits	489.60	-	<b>489.60</b>	489.60
Creditors	-	-	-	(9,250.00)
<b>Total</b>	<b>151,577.25</b>	<b>334,930.92</b>	<b>486,508.17</b>	<b>472,678.23</b>
Made up of:				
Marshall's legacy	-	117.05	<b>117.05</b>	117.05
Faurefold funds	24,754.94	334,812.11	<b>359,567.05</b>	357,342.94
Pond Access Project	-	1.76	<b>1.76</b>	1.76
Centenary hardship fund	8,231.11	-	<b>8,231.11</b>	8,291.11
	32,986.05	334,930.92	<b>367,916.97</b>	365,752.86
General fund	118,591.20	-	<b>118,591.20</b>	106,925.37
<b>Total funds</b>	<b>151,577.25</b>	<b>334,930.92</b>	<b>486,508.17</b>	<b>472,678.23</b>

## Reports and Accounts of Girlguiding Surrey East

### For the year ended 31 December 2021

#### Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Training receipts	90.00	-	<b>90.00</b>	-
Musicals	35.00	-	<b>35.00</b>	3,887.52
International	590.00	-	<b>590.00</b>	2,082.40
Other activities income	729.00	-	<b>729.00</b>	43.40
Legacies	5,930.32	-	<b>5,930.32</b>	-
	<u>7,374.32</u>	<u>-</u>	<u><b>7,374.32</b></u>	<u>6,013.32</u>

#### Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Faurefold camp fees and activities	11,811.79	-	<b>11,811.79</b>	11,502.65
Faurefold - grants	17,625.00	7,696.70	<b>25,321.70</b>	11,834.00
Trading commission	-	-	-	19.52
Sale of badges	2,147.37	-	<b>2,147.37</b>	1,973.92
	<u>31,584.16</u>	<u>7,696.70</u>	<u><b>39,280.86</b></u>	<u>25,330.09</u>

#### Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
Training payments	(2,419.53)	-	<b>(2,419.53)</b>	(1,664.29)
Musicals	-	-	-	(4,421.51)
Faurefold - improvements	(2,183.59)	(1,566.20)	<b>(3,749.79)</b>	(13,423.71)
Faurefold - depreciation	-	(20,000.00)	<b>(20,000.00)</b>	(20,000.00)
Faurefold camp fees and activities	(11,159.59)	-	<b>(11,159.59)</b>	(10,566.70)
International	(590.00)	-	<b>(590.00)</b>	(1,302.40)
Badges & forms	(2,063.00)	-	<b>(2,063.00)</b>	(2,229.30)
Centenary hardship fund	(60.00)	-	<b>(60.00)</b>	-
Scilly Isles trip	(450.00)	-	<b>(450.00)</b>	(95.79)
Other activities	(1,474.98)	-	<b>(1,474.98)</b>	(354.35)
	<u>(20,400.69)</u>	<u>(21,566.20)</u>	<u><b>(41,966.89)</b></u>	<u>(54,058.05)</u>

#### Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2021	Year ended 31 December 2020
	£	£	£	£
County executive expenses	(167.64)	-	<b>(167.64)</b>	(753.84)
Stationery and envelopes	-	-	-	(250.00)
Public relations	(16.80)	-	<b>(16.80)</b>	(34.38)
Administration and newsletter	(5,230.51)	-	<b>(5,230.51)</b>	(3,048.15)
	<u>(5,414.95)</u>	<u>-</u>	<u><b>(5,414.95)</b></u>	<u>(4,086.37)</u>

## Reports and Accounts of Girlguiding Surrey East

### For the year ended 31 December 2021

Note 5 Memorandum accounts	Year ended 31 December 2021		Year ended 31 December 2020	
	£	£	£	£
Subscriptions	15,078.90		28,508.00	
Subscriptions paid to Girlguiding HQ	<u>(532.00)</u>		<u>(1,160.00)</u>	
<b>Subscription - net received</b>		<b>14,546.90</b>		27,348.00
Training - income	90.00		-	
Training - expenditure	<u>(2,419.53)</u>		<u>(1,664.29)</u>	
<b>Training - net received/(expenditure)</b>		<b>(2,329.53)</b>		(1,664.29)
Faurefold - expenses and building project	<u>(23,749.79)</u>		<u>(33,423.71)</u>	
<b>Faurefold - Fund raising net expenditure</b>		<b>(23,749.79)</b>		(33,423.71)
Faurefold - income	37,133.49		23,336.65	
Faurefold - expenditure	<u>(11,159.59)</u>		<u>(10,566.70)</u>	
<b>Faurefold - net income/(expenditure)</b>		<b>25,973.90</b>		12,769.95
Outdoor - income	-		-	
<b>Outdoor - net expenditure</b>		-		-
Badges and forms -income	2,147.37		1,973.92	
Badges and forms - expenditure	<u>(2,063.00)</u>		<u>(2,229.30)</u>	
<b>Badges and forms</b>		<b>84.37</b>		(255.38)
Other activities - income	729.00		43.40	
Other activities - expenditure	<u>(1,474.98)</u>		<u>(354.35)</u>	
<b>Other</b>		<b>(745.98)</b>		(310.95)
International - sundry income	590.00		2,082.40	
International grants and expenses	<u>(590.00)</u>		<u>(1,302.40)</u>	
<b>International</b>		-		780.00
Scilly Isles - expenses	<u>(450.00)</u>		(95.79)	
<b>Scilly Isles</b>		<b>(450.00)</b>		(95.79)
<b>Science day</b>		-		-
Musicals	35.00		3,887.52	
Musicals	<u>-</u>		<u>(4,421.51)</u>	
<b>Musicals</b>		<b>35.00</b>		(533.99)
Scoutabout - income	<u>-</u>		<u>-</u>	
<b>Scoutabout</b>		-		-
Stationery expense	<u>-</u>		<u>(250.00)</u>	
<b>Net stationery &amp; newsletter</b>		-		(250.00)
<b>Trading commission</b>		-		19.52
<b>Income from investments &amp; deposits</b>		<b>9.70</b>		72.35
<b>Centenary hardship fund</b>		<b>(60.00)</b>		-
<b>County executive expenses</b>		<b>(167.64)</b>		(753.84)
<b>Public relations</b>		<b>(16.80)</b>		(34.38)
<b>Membership growth</b>		-		-
<b>Administration</b>		<b>(5,230.51)</b>		(3,048.15)
<b>Other (including legacies received)</b>		<b>5,930.32</b>		-
<b>Net incoming resources</b>		<b><u>13,829.94</u></b>		<b><u>619.34</u></b>

# Reports and Accounts of Girlguiding Surrey East

## For the year ended 31 December 2021

<b>Note 6 Cash on deposit</b>	<b>31</b>	<b>31</b>
	<b>December</b>	<b>December</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
CAF Deposit account	<b>101,836.38</b>	92,826.85
NS&I investment account	<b>1,722.61</b>	1,722.44
Pond Access Project bank account	<b>1.76</b>	1.76
	<b><u>103,560.75</u></b>	<b><u>94,551.05</u></b>

<b>Note 7 Cash at bank and in hand</b>	<b>31</b>	<b>31</b>
	<b>December</b>	<b>December</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
CAF current account	<b>5,022.76</b>	3,401.05
Faurefold current bank account and float	<b>32,488.20</b>	15,264.09
Training Committee balances	-	952.03
Badges current account	<b>678.66</b>	708.45
	<b><u>38,189.62</u></b>	<b><u>20,325.62</u></b>

**Note 8 Working capital**  
 Debtors in 2020 included redunds related to the cancelled Scilly Isles trip.  
 Deferred costs relate to the deposit for Scoutabout in 2022  
 Creditors in 2020 comprise monies returned following the cancellation of the Scilly Isles trip.

<b>Note 9 Funds</b>	<b>1 January</b>	<b>Receipts</b>	<b>Payments/ transfers</b>	<b>31 December 2021</b>
	<b>2021</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Marshall's legacy	<i>a</i> 117.05	-	-	<b>117.05</b>
Faurefold funds	<i>b</i> 348,681.61	7,696.70	(21,566.20)	<b>334,812.11</b>
Pond Access Project	<i>c</i> 1.76	-	-	<b>1.76</b>
	<b><u>348,800.42</u></b>	<b><u>7,696.70</u></b>	<b><u>(21,566.20)</u></b>	<b><u>334,930.92</u></b>
<b>Earmarked funds out of the general fund</b>				
Faurefold funds	<i>b</i> 8,661.33	29,436.79	(13,343.18)	<b>24,754.94</b>
Centenary hardship fund	<i>d</i> 8,291.11	-	(60.00)	<b>8,231.11</b>
Earmarked funds out of the general fund	16,952.44	29,436.79	(13,403.18)	<b>32,986.05</b>
General fund	106,925.37	24,610.29	(12,944.46)	<b>118,591.20</b>
<b>Unrestricted funds</b>	<b><u>123,877.81</u></b>	<b><u>54,047.08</u></b>	<b><u>(26,347.64)</u></b>	<b><u>151,577.25</u></b>
<b>Total</b>	<b><u>472,678.23</u></b>	<b><u>61,743.78</u></b>	<b><u>(47,913.84)</u></b>	<b><u>486,508.17</u></b>

- a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need
- b) Funds set aside to develop the campsite at Faurefold
- c) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.
- d) The Centenary hardship fund was created from the excess of income over expenditure on the centenary celebrations in 2012 and has been earmarked by the committee for use in paying for Guiding activities

## Reports and Accounts of Girlguiding Surrey East

### For the year ended 31 December 2021

#### Note 10 Fixed assets

	Unrestricted funds £	Restricted funds £	Year ended 31 December 2021 £	Year ended 31 December 2020 £
Opening balance	-	443,630.14	443,630.14	443,630.14
Closing balance	-	443,630.14	<b>443,630.14</b>	443,630.14
Depreciation				
Opening balance	-	(80,000.00)	(80,000.00)	(60,000.00)
Charge for the year	-	(20,000.00)	(20,000.00)	(20,000.00)
Closing balance	-	(100,000.00)	<b>(100,000.00)</b>	(80,000.00)
Net book amount	-	343,630.14	<b>343,630.14</b>	363,630.14

Depreciation is charged assuming an approximate life of 20 years

Property and equipment at Faurefold has an insured value of £565,000.

#### Note 11 Approval

Approved by the Executive Committee and signed on its behalf  
Elizabeth Collier

8 June 2022

# Reports and Accounts of Girlguiding Surrey East

## For the year ended 31 December 2021

### Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended **31 December 2021**, which are set out on pages 5 to 9.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Tessa Bullimore

12 July 2022