

Reports and Accounts for Girlguiding Surrey East
For the year ended 31 December 2022

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

Trustees Surrey East		
Role	Name	
County Commissioner	Beverly Heywood-Jones	
Deputy County Commissioners	Mary Zoeller	From 11/06/2022
	Kate Fowles	From 11/06/2022
Treasurer	Liz Collier	
County Training Advisor	Lorna Smith	From 16/11/2022
County Outdoor and Residential Adviser	Jane Luff	From 16/11//2022
Division Commissioner Epsom	Mary Zoeller	
Division Commissioner Leith Hill	Kate Fowles	To 31/07/2023
Division Commissioner Reigate (Joint)	Sonia Naughton	
	Emma Marsh	
Division Commissioner Godstone	Louise Lander	To 07/09/2022
	Sue Corrance	From 22/02/2022
Division Commissioner Leatherhead	Dax Patel	To 31/07/2023
Division Commissioner Downs Heath	Beverly Heywood –Jones	
Lead Volunteers		
County Media and Communications Adviser	Megan Maton	From 25/09/2022 to 31/07/2023
	Charity Nicholls	To 24/09/2022
Chair of Faurefold Campsite	Clare Coker	

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

Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2022

The trustees of the Girlguiding Surrey East ('the County') present its report, together with the financial statements, for the year ended 31 December 2022.

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 2022.

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 are 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 £43,010 compared to £61,744 in 2021. Resources used totalled £57,031 (including £20,000 of depreciation) compared to £47,914. Both years show reduced activity caused by the Covid-19 pandemic restrictions moderated by the receipt of government grants. Overall net outgoing resources were £14,021 and total funds of the County decreased from £486,508 to £472,487. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £323,630.

Restricted funds

Restricted funds have decreased, primarily because of depreciation of historic costs, to £314,414 from £334,931 and primarily comprise the balance on the Faurefold account of £313,746 (2021:£334,812).

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.

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Faurefold fundraising

The total on the Faurefold fund at 31 December 2022 was £344,773 comprising £313,746 within restricted funds and £31,027 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.

General fund

Excluding restricted funds and receipts and payments earmarked for specific purposes, the net increase in the general fund in the year was £424 (2021:£11,666).

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 £8,031 (2021:£8,231).

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, 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 2023

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For the year ended 31 December 2022

Statement of financial activities

For the year ended 31 December 2022	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Incoming resources				
Subscriptions	10,638.00	-	10,638.00	15,078.90
Other voluntary incoming resources	350.00	548.85	898.85	7,374.32
Income from charitable and ancillary trading	29,318.36	1,750.00	31,068.36	39,280.86
Income from investments & deposits	405.19	-	405.19	9.70
Total incoming resources	40,711.55	2,298.85	43,010.40	61,743.78
Resources used				
Subscriptions paid to Girlguiding HQ	(238.00)	-	(238.00)	(532.00)
Other activities	(31,211.39)	(22,816.20)	(54,027.59)	(41,966.89)
Direct charitable expenditure	(31,449.39)	(22,816.20)	(54,265.59)	(42,498.89)
Management and administration	(2,766.47)	-	(2,766.47)	(5,414.95)
Total resources used	(34,215.86)	(22,816.20)	(57,032.06)	(47,913.84)
Net outgoing resources	6,495.69	(20,517.35)	(14,021.66)	13,829.94
Fund balances brought forward	151,577.25	334,930.92	486,508.17	472,678.23
Fund balances carried forward	158,072.94	314,413.57	472,486.51	486,508.17

Analysis of net movement in funds

Marshall's legacy	-	-	-	-
Faufold funds	6,271.87	(21,066.20)	(14,794.33)	2,224.11
Denise Kinrade Memorial Fund	-	548.85	548.85	-
Centenary hardship fund	(200.00)	-	(200.00)	(60.00)
	6,071.87	(20,517.35)	(14,445.48)	2,164.11
General fund	423.82	-	423.82	11,665.83
	6,495.69	(20,517.35)	(14,021.66)	13,829.94

Statement of financial position

Balance sheet as at 31 December 2022	Unrestricted funds	Restricted funds	31 December 2022	31 December 2021
	£	£	£	£
Fixed assets	12,000.00	323,630.14	335,630.14	343,630.14
Cash on deposit	113,996.61	-	113,996.61	103,560.75
Cash at bank and in hand	43,114.38	(9,216.57)	33,897.81	38,189.62
	169,110.99	(9,216.57)	147,894.42	141,750.37
Badge stock and debtors	961.95	-	961.95	638.06
Deferred costs less deposits	-	-	-	489.60
Creditors	(12,000.00)	-	(12,000.00)	-
Total	158,072.94	314,413.57	472,486.51	486,508.17
Made up of:				
Marshall's legacy	-	117.05	117.05	117.05
Faufold funds	31,026.81	313,745.91	344,772.72	359,567.05
Pond Access Project	-	1.76	1.76	1.76
Denise Kinrade Memorial Fund	-	548.85	548.85	-
Centenary hardship fund	8,031.11	-	8,031.11	8,231.11
	39,057.92	314,413.57	353,471.49	367,916.97
General fund	119,015.02	-	119,015.02	118,591.20
Total funds	158,072.94	314,413.57	472,486.51	486,508.17

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Accounting policies

Basis of accounting

The financial statements (the accounts) of Girlguiding Surrey East ('the County'), which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention.

Currency

The County's functional and presentational currency is Pounds Sterling (GBP).

Going Concern

There are no material uncertainties about the County's ability to continue as a going concern.

Judgement 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. The Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

Taxation

The County is exempt from tax on its charitable activities. The charity is not registered for VAT and as such, expenditure is shown inclusive of irrecoverable VAT.

Incoming resources

Income is recognised in the Statement of Financial Activities once the County has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The main sources of income are:

- Subscriptions from the membership, set by the County at the start of the year by reference to budgeted costs and collected via GO
- Other donations and income from fund raising activities
- Letting fees from the Faurefold campsite

Resources used

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the County to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Fixed assets

Payments for fixed assets are capitalised if material (over £5,000) and are depreciated systematically over their estimated useful lives.

Financial instruments

The County's financial assets and liabilities qualify as basic financial instruments and are initially recognised at transaction value and subsequently measured at cash or settlement value.

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Note 1 Other voluntary incoming resources

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Training receipts	-	-	-	90.00
Musicals	-	-	-	35.00
International	-	-	-	590.00
Other activities income	350.00	-	350.00	729.00
Legacies	-	-	-	5,930.32
Denise Kinrade Memorial Fund	-	548.85	548.85	-
	350.00	548.85	898.85	7,374.32

Note 2 Income from charitable and ancillary trading

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Faurefold - camp fees and activities	26,362.60	-	26,362.60	11,811.79
Faurefold - grants	121.23	1,750.00	1,871.23	25,321.70
Trading commission	18.93	-	18.93	-
Sale of badges	2,815.60	-	2,815.60	2,147.37
	29,318.36	1,750.00	31,068.36	39,280.86

Note 3 Other activities

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
Training payments	(3,594.75)	-	(3,594.75)	(2,419.53)
Faurefold - improvements	(2,484.62)	(2,816.20)	(5,300.82)	(3,749.79)
Faurefold - depreciation	-	(20,000.00)	(20,000.00)	(20,000.00)
Outdoor team payments	(63.70)	-	(63.70)	-
Faurefold camp fees and activities	(17,659.34)	-	(17,659.34)	(11,159.59)
International	(1,890.00)	-	(1,890.00)	(590.00)
Scoutabout	(1,341.90)	-	(1,341.90)	-
Badges & forms	(3,686.78)	-	(3,686.78)	(2,063.00)
Centenary hardship fund	(200.00)	-	(200.00)	(60.00)
Scilly Isles trip	-	-	-	(450.00)
Other activities	(290.30)	-	(290.30)	(1,474.98)
	(31,211.39)	(22,816.20)	(54,027.59)	(41,966.89)

Note 4 Management and administration

	Unrestricted funds	Restricted funds	Year ended 31 December 2022	Year ended 31 December 2021
	£	£	£	£
County executive expenses	(500.19)	-	(500.19)	(167.64)
Public relations	-	-	-	(16.80)
Administration and newsletter	(2,266.28)	-	(2,266.28)	(5,230.51)
	(2,766.47)	-	(2,766.47)	(5,414.95)

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Note 5 Memorandum accounts	Year ended 31 December 2022		Year ended 31 December 2021	
	£	£	£	£
Subscriptions	10,638.00		15,078.90	
Subscriptions paid to Girlguiding HQ	<u>(238.00)</u>		<u>(532.00)</u>	
Subscription - net received		10,400.00		14,546.90
Training - income	-		90.00	
Training - expenditure	<u>(3,594.75)</u>		<u>(2,419.53)</u>	
Training - net received/(expenditure)		(3,594.75)		(2,329.53)
Faurefold - expenses and building project	<u>(25,300.82)</u>		<u>(23,749.79)</u>	
Faurefold - Fund raising net expenditure		(25,300.82)		(23,749.79)
Faurefold - income	28,233.83		37,133.49	
Faurefold - expenditure	<u>(17,659.34)</u>		<u>(11,159.59)</u>	
Faurefold - net income/(expenditure)		10,574.49		25,973.90
Outdoor - income	-		-	
Outdoor - expenditure	<u>(63.70)</u>		<u>-</u>	
Outdoor - net expenditure		(63.70)		-
Badges and forms -income	2,815.60		2,147.37	
Badges and forms - expenditure	<u>(3,686.78)</u>		<u>(2,063.00)</u>	
Badges and forms		(871.18)		84.37
Other activities - income	350.00		729.00	
Other activities - expenditure	<u>(290.30)</u>		<u>(1,474.98)</u>	
Other		59.70		(745.98)
International - sundry income	-		590.00	
International grants and expenses	<u>(1,890.00)</u>		<u>(590.00)</u>	
International		(1,890.00)		-
Scilly Isles - income	-		-	
Scilly Isles - expenses	<u>-</u>		<u>(450.00)</u>	
Scilly Isles		-		(450.00)
Musicals	<u>-</u>		<u>35.00</u>	
Musicals		-		35.00
Scoutabout - income	-		-	
Scoutabout - expenses	<u>(1,341.90)</u>		<u>-</u>	
Scoutabout		(1,341.90)		-
Trading commission		18.93		-
Income from investments & deposits		405.19		9.70
Centenary hardship fund		(200.00)		(60.00)
County executive expenses		(500.19)		(167.64)
Public relations		-		(16.80)
Administration		(2,266.28)		(5,230.51)
Other (including legacies received)		548.85		5,930.32
Net outgoing resources		<u>(14,021.66)</u>		<u>13,829.94</u>

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Note 6 Cash on deposit	31	31
	December	December
	2022	2021
	£	£
CAF Deposit account	112,220.59	101,836.38
NS&I investment account	1,774.26	1,722.61
Pond Access Project bank account	1.76	1.76
	113,996.61	103,560.75

Note 7 Cash at bank and in hand	31	31
	December	December
	2022	2021
	£	£
CAF current account	5,469.14	5,022.76
Faurefold current bank account and float	27,693.87	32,488.20
Badges current account	734.80	678.66
	33,897.81	38,189.62

Note 8 Working capital
 Deferred costs reported at the end of 2021 relate to the deposit for Scoutabout in 2022. There are no deferred costs at the end of 2022.
 Creditors relate to additions of fixed asset at Faurefold.

Note 9 Funds				31
	1 January		Payments/	December
	2022	Receipts	transfers	2022
	£	£	£	£
Restricted funds				
Marshall's legacy	<i>a</i> 117.05	-	-	117.05
Faurefold funds	<i>b</i> 334,812.11	1,750.00	(22,816.20)	313,745.91
Denise Kinrade Memorial Fund	<i>c</i> -	548.85	-	548.85
Pond Access Project	<i>d</i> 1.76	-	-	1.76
	<u>334,930.92</u>	<u>2,298.85</u>	<u>(22,816.20)</u>	314,413.57
Earmarked funds out of the general fund				
Faurefold funds	<i>b</i> 24,754.94	26,483.83	(20,211.96)	31,026.81
Centenary hardship fund	<i>e</i> 8,231.11	-	(200.00)	8,031.11
Earmarked funds out of the general fund	<u>32,986.05</u>	<u>26,483.83</u>	<u>(20,411.96)</u>	39,057.92
General fund	<u>118,591.20</u>	<u>14,227.72</u>	<u>(13,803.90)</u>	119,015.02
Unrestricted funds	<u>151,577.25</u>	<u>40,711.55</u>	<u>(34,215.86)</u>	158,072.94
Total	<u>486,508.17</u>	<u>43,010.40</u>	<u>(57,032.06)</u>	472,486.51

- 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) Donations in respect of the Denise Kinrade Memorial Fund to be used for a Challenge badge
- d) The Pond Access Project has raised money to build a path at the back of Heatherly Cheshire Home for wheelchair access.
- e) 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

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Note 10 Fixed assets

	Unrestricted funds £	Restricted funds £	Year ended 31 December 2022 £	Year ended 31 December 2021 £
Opening balance	-	443,630.14	443,630.14	443,630.14
Additions at end of year	12,000.00	-	12,000.00	-
Closing balance	<u>12,000.00</u>	<u>443,630.14</u>	<u>455,630.14</u>	<u>443,630.14</u>
Depreciation				
Opening balance	-	(100,000.00)	(100,000.00)	(80,000.00)
Charge for the year	-	(20,000.00)	(20,000.00)	(20,000.00)
Closing balance	<u>-</u>	<u>(120,000.00)</u>	<u>(120,000.00)</u>	<u>(100,000.00)</u>
Net book amount	<u>12,000.00</u>	<u>323,630.14</u>	<u>335,630.14</u>	<u>343,630.14</u>

Depreciation is charged assuming an approximate life of 20 years for property and 5-10 years for equipment, starting from when the asset is first used.

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

Note 11 Related party transactions

Apart from reimbursement to the Trustees of specific expenditure directly attributable to the activities of the County, there were no related party transactions. No trustee was remunerated for their services to the County.

Trustee indemnity insurance was paid for by the County.

Trustees' subscriptions to the Girlguiding Association were paid for by the County.

Note 12 Approval

Approved by the Executive Committee on 8 June 2023 and signed on its behalf

Elizabeth Collier

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Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of Girlguiding Surrey East ('the County') for the year ended **31 December 2022**, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the trustees of the County, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the County's accounts carried out under section 145 of the 2011 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.

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:

1. accounting records were not kept in respect of the County as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Independent Examiner

Tessa Bullimore

14 September 2023