

**Reports and Accounts for Girlguiding Surrey East**  
**For the year ended 31 December 2024**

## Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

<b>Trustees Surrey East</b>		
Role	Name	Term
<b>County Commissioner</b>	<b>Beverly Heywood-Jones</b>	<b>From 23/10/2021</b>
<b>Deputy County Commissioners</b>	<b>Mary Zoeller</b> <b>Kate Fowles</b>	<b>From 11/06/2022</b> <b>From. 11/06/2022</b>
<b>Treasurer</b>	<b>Liz Collier</b>	<b>From 01/09/2000</b>
<b>County Training Advisor</b>	<b>Lorna Smith</b>	<b>From 16/11/2022</b>
<b>County Outdoor and Residential Adviser</b>	<b>Jane Luff</b>	<b>From 16/11/2022</b>
<b>Division Commissioner Epsom</b>	<b>Mary Zoeller</b>	<b>From 11/10/2017 to 26/03/2024</b>
<b>Division Commissioner Leith Hill</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>Sue Corrance</b>	<b>From 22/02/2022</b>
<b>Division Commissioner Leatherhead</b>	<b>Clare Coker</b>	<b>From 1/09/2024</b>
<b>Division Commissioner Downs Heath</b>	<b>Beverly Heywood-Jones</b>	<b>From 02/09/2016</b>
<b>Lead Volunteers</b>		
<b>Chair of Faurefold Campsite</b>	<b>Clare Coker</b>	<b>From 15/04/2019</b>

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

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

The trustees of the Girlguiding Surrey East ('the County') present its report, together with the financial statements, for the year ended 31 December 2024.

## Background

Girlguiding Surrey East is the operating name of the County of Surrey East Guide Association 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. Rainbow, Brownie, Guide and Ranger units may be organised into districts, which form divisions, which make up a county which aligns to a county/region.

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 application of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in the Royal Charter and Bye-laws as defined on the Girlguiding UK website.

Girlguiding in Surrey East benefits girls between the ages of 4 and 18, 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 2024.

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 expensed to the income statement systematically over 5 to 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.

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

## *Overview*

Total incoming resources amounted to £182,304 compared to £42,672 in 2023. The increase arises because of a receipt of a legacy to Faurefold of £110,000 as well as increased activity. Resources used totalled £115,307 (including £28,000 of depreciation) compared to £60,619 in 2023. Overall net incoming resources were £66,997 and total funds of the County increased from £454,540 to £521,537. Assets primarily comprise fixed assets paid for in 2017 with a current net book value of £296,952 (2023: £ 324,952) and cash of £222,338 (2023: £129,529).

## *Restricted funds*

Restricted funds have increased to £407,682 from £325,682, primarily because of a legacy received of £110,000 which more than offsets depreciation on historical assets. Restricted funds largely comprise the balance on the Faurefold account of £407,016 (2023:£325,016).

Other restricted funds comprise the balance remaining on a legacy received in 1999 to be used for the purchase of volunteers' and young members' uniforms in cases of need.

## *Faurefold fundraising*

The total on the Faurefold fund at 31 December 2024 was £430,876 comprising £407,016 within restricted funds and £23,859 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. In 2024 legacy of £110,000 was received from the estate of the late Margaret Alice Woolley "for the benefit of Faurefold hut". 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 decrease in the general fund from current year transactions in the year was £22,393 (2023:£7,070 decrease).

## **Reserves Policy**

The Committee aims to maintain reserves in unrestricted funds 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 to aid inclusivity, the balance of which is currently £7,594 (2023:£7,768).

## **Governance**

The most recent Girlguiding Surrey East County constitution was approved on 16 November 2022 and sets out the responsibilities of trustees and committees.

# **Reports and Accounts of Girlguiding Surrey East**

For the year ended 31 December 2024

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 region 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. Trustee indemnity insurance is paid for by the County. 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

17 September 2025

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

## Statement of financial activities

		Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
		£	£	£	£
For the year ended 31 December 2024					
<b>Incoming resources</b>					
Other voluntary incoming resources	Note 1	33,164.21	110,000.00	<b>143,164.21</b>	-
Income from charitable and ancillary trading	Note 2	36,520.52	-	<b>36,520.52</b>	40,607.29
Income from investments & deposits		2,618.77	-	<b>2,618.77</b>	2,064.67
<b>Total incoming resources</b>		<b>72,303.50</b>	<b>110,000.00</b>	<b>182,303.50</b>	<b>42,671.96</b>
<b>Resources used</b>					
Subscriptions paid to Girlguiding HQ		(336.00)	-	<b>(336.00)</b>	(231.00)
Other activities	Note 3	(82,845.58)	(28,000.00)	<b>(110,845.58)</b>	(57,696.44)
Direct charitable expenditure		(83,181.58)	(28,000.00)	<b>(111,181.58)</b>	(57,927.44)
Management and administration	Note 4	(4,125.31)	-	<b>(4,125.31)</b>	(2,691.10)
<b>Total resources used</b>		<b>(87,306.89)</b>	<b>(28,000.00)</b>	<b>(115,306.89)</b>	<b>(60,618.54)</b>
Net incoming/(outgoing) resources		(15,003.39)	82,000.00	<b>66,996.61</b>	(17,946.58)
Fund balances brought forward		128,857.59	325,682.34	<b>454,539.93</b>	472,486.51
<b>Fund balances carried forward</b>		<b>113,854.20</b>	<b>407,682.34</b>	<b>521,536.54</b>	<b>454,539.93</b>
<b>Analysis of net movement in funds</b>					
Marshall's legacy		-	-	-	-
Faurefold funds - current year		7,563.86	82,000.00	<b>89,563.86</b>	(10,611.45)
- transfer from general fund		-	-	-	7,150.49
Pond Access Project		-	-	-	(1.76)
Centenary inclusivity fund		(174.49)	-	<b>(174.49)</b>	(263.00)
		7,389.37	82,000.00	<b>89,389.37</b>	(3,725.72)
General fund - current year		(22,392.76)	-	<b>(22,392.76)</b>	(7,070.37)
- transfer to Faurefold funds		-	-	-	(7,150.49)
		<b>(15,003.39)</b>	<b>82,000.00</b>	<b>66,996.61</b>	<b>(17,946.58)</b>

## Statement of financial position

		Unrestricted funds	Restricted funds	31 December 2024	31 December 2023
		£	£	£	£
Balance sheet as at 31 December 2024					
Fixed assets	Note 10	-	296,952.14	<b>296,952.14</b>	324,952.14
Cash on deposit	Note 6	83,661.76	-	<b>83,661.76</b>	108,052.09
Cash at bank and in hand	Note 7	27,946.53	110,730.20	<b>138,676.73</b>	21,476.51
		111,608.29	110,730.20	<b>222,338.49</b>	129,528.60
Badge stock and debtors	Note 8	3,012.66	-	<b>3,012.66</b>	1,184.75
Deferred costs less deposits	Note 8	500.00	-	<b>500.00</b>	-
Creditors	Note 8	(1,266.75)	-	<b>(1,266.75)</b>	(1,125.56)
<b>Total</b>		<b>113,854.20</b>	<b>407,682.34</b>	<b>521,536.54</b>	<b>454,539.93</b>
Made up of:					
Marshall's legacy		-	117.05	<b>117.05</b>	117.05
Faurefold funds		23,859.18	407,016.44	<b>430,875.62</b>	341,311.76
Denise Kinrade Memorial Fund		-	548.85	<b>548.85</b>	548.85
Centenary hardship fund		7,593.62	-	<b>7,593.62</b>	7,768.11
		31,452.80	407,682.34	<b>439,135.14</b>	349,745.77
General fund		82,401.40	-	<b>82,401.40</b>	104,794.16
<b>Total funds</b>	Note 9	<b>113,854.20</b>	<b>407,682.34</b>	<b>521,536.54</b>	<b>454,539.93</b>

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

## 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
- Investment income
- 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.

# **Reports and Accounts of Girlguiding Surrey East**

For the year ended 31 December 2024

## *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.

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

<b>Note 1 Other voluntary incoming resources</b>	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Pax Lodge leader weekend	3,786.00	-	<b>3,786.00</b>	-
Adventure fund	3,900.00	-	<b>3,900.00</b>	-
Brownie Revels 2024	23,000.00	-	<b>23,000.00</b>	-
Lord Mayor's show	2,478.21	-	<b>2,478.21</b>	-
Legacies	-	110,000.00	<b>110,000.00</b>	-
	<u>33,164.21</u>	<u>110,000.00</u>	<b><u>143,164.21</u></b>	<u>-</u>
<b>Note 2 Income from charitable and ancillary trading</b>				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Faurefold - camp fees and activities	34,988.70	-	<b>34,988.70</b>	32,104.03
Faurefold - grants	-	-	-	5,934.00
Sale of badges	1,531.82	-	<b>1,531.82</b>	2,569.26
	<u>36,520.52</u>	<u>-</u>	<b><u>36,520.52</u></b>	<u>40,607.29</u>
<b>Note 3 Other activities</b>				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Training payments	(1,464.99)	-	<b>(1,464.99)</b>	(2,105.65)
Pax Lodge leader weekend	(4,708.66)	-	<b>(4,708.66)</b>	-
Faurefold - improvements (expensed)	(996.21)	-	<b>(996.21)</b>	(996.21)
Faurefold - depreciation	-	(28,000.00)	<b>(28,000.00)</b>	(28,000.00)
Faurefold camp fees and activities	(26,428.63)	-	<b>(26,428.63)</b>	(19,653.27)
International	(330.00)	-	<b>(330.00)</b>	(2,795.74)
Lord Mayor's show	(2,473.11)	-	<b>(2,473.11)</b>	-
Adventure fund	(3,900.00)	-	<b>(3,900.00)</b>	-
Scoutabout	(1,660.20)	-	<b>(1,660.20)</b>	-
Brownie Revels 2024	(32,542.00)	-	<b>(32,542.00)</b>	-
Badges & forms	(2,209.87)	-	<b>(2,209.87)</b>	(3,822.06)
Centenary inclusivity fund	(174.49)	-	<b>(174.49)</b>	(263.00)
Donations to Divisions	(5,930.32)	-	<b>(5,930.32)</b>	-
Other activities	(27.10)	-	<b>(27.10)</b>	(60.51)
	<u>(82,845.58)</u>	<u>(28,000.00)</u>	<b><u>(110,845.58)</u></b>	<u>(57,696.44)</u>
<b>Note 4 Management and administration</b>				
	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
County executive expenses	(977.58)	-	<b>(977.58)</b>	(284.50)
Public relations	(58.78)	-	<b>(58.78)</b>	-
Administration and newsletter	(3,088.95)	-	<b>(3,088.95)</b>	(2,406.60)
	<u>(4,125.31)</u>	<u>-</u>	<b><u>(4,125.31)</u></b>	<u>(2,691.10)</u>

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

Note 5 Memorandum accounts	Year ended 31 December 2024		Year ended 31 December 2023	
	£	£	£	£
Subscriptions paid to Girlguiding HQ	<u>(336.00)</u>		<u>(231.00)</u>	
<b>Subscription - net received</b>		<b>(336.00)</b>		<b>(231.00)</b>
Training - income	-		-	
Training - expenditure	<u>(1,464.99)</u>		<u>(2,105.65)</u>	
<b>Training - net received/(expenditure)</b>		<b>(1,464.99)</b>		<b>(2,105.65)</b>
Faurefold - income (including from fund raising)	<b>34,988.70</b>		38,038.03	
Faurefold - expenditure (excluding amounts capitalised)	<u>(27,424.84)</u>		<u>(20,649.48)</u>	
	<b>7,563.86</b>		17,388.55	
Leagacy received	<b>110,000.00</b>		(996.21)	
Faurefold - depreciation	<u>(28,000.00)</u>		<u>(28,000.00)</u>	
<b>Faurefold - net income/(expenditure)</b>		<b>89,563.86</b>		<b>(10,611.45)</b>
<b>Outdoor - net expenditure</b>		-		-
Badges and forms - income	<b>1,531.82</b>		2,569.26	
Badges and forms - expenditure	<u>(2,209.87)</u>		<u>(3,822.06)</u>	
<b>Badges and forms</b>		<b>(678.05)</b>		<b>(1,252.80)</b>
Lord Mayor's show - income	<b>2,478.21</b>		-	
Lord Mayor's show - expenditure	<u>(2,473.11)</u>		<u>-</u>	
<b>Lord Mayor's show</b>		<b>5.10</b>		-
Other activities - expenditure	<u>(27.10)</u>		<u>(60.51)</u>	
<b>Other</b>		<b>(27.10)</b>		<b>(60.51)</b>
International - sundry income	-		-	
International grants and expenses	<u>(330.00)</u>		<u>(2,795.74)</u>	
<b>International</b>		<b>(330.00)</b>		<b>(2,795.74)</b>
Pax Lodge leader weekend income	<b>3,786.00</b>		-	
Pax Lodge leader weekend expenses	<u>(4,708.66)</u>		<u>-</u>	
<b>Pax Lodge leader weekend</b>		<b>(922.66)</b>		-
Brownie Revels - income	<b>23,000.00</b>		-	
Brownie Revels - expenses	<u>(32,542.00)</u>		<u>-</u>	
<b>Brownie Revels</b>		<b>(9,542.00)</b>		-
Scoutabout - income	-		-	
Scoutabout - expenses	<u>(1,660.20)</u>		<u>£</u>	
<b>Scoutabout</b>		<b>(1,660.20)</b>		-
Adventure fund - income	<b>3,900.00</b>		-	
Adventure fund - expenses	<u>(3,900.00)</u>		<u>-</u>	
<b>Adventure fund</b>		-		-
<b>Donations to Divisions</b>		<b>(5,930.32)</b>		-
<b>Trading commission</b>		-		-
<b>Income from investments &amp; deposits</b>		<b>2,618.77</b>		<b>2,064.67</b>
<b>Centenary inclusivity fund</b>		<b>(174.49)</b>		<b>(263.00)</b>
<b>County executive expenses</b>		<b>(977.58)</b>		<b>(284.50)</b>
<b>Public relations</b>		<b>(58.78)</b>		-
<b>Administration</b>		<b>(3,088.95)</b>		<b>(2,406.60)</b>
<b>Other</b>		-		-
<b>Net incoming/(outgoing) resources</b>		<b><u>66,996.61</u></b>		<b><u>(17,946.58)</u></b>
<b>Within general fund</b>		<b>(22,392.76)</b>		<b>(7,070.37)</b>

# Reports and Accounts of Girlguiding Surrey East

For the year ended 31 December 2024

<b>Note 6 Cash on deposit</b>		<b>31</b>	31
		<b>December</b>	December
		<b>2024</b>	2023
		<b>£</b>	<b>£</b>
CAF Deposit account		<b>81,855.84</b>	106,264.10
NS&I investment account		<b>1,805.92</b>	1,787.99
		<b>83,661.76</b>	108,052.09
<b>Note 7 Cash at bank and in hand</b>		<b>31 December</b>	31 December
		<b>2024</b>	2023
		<b>£</b>	<b>£</b>
CAF current account		<b>3,783.79</b>	4,353.38
Faurefold current bank account and float		<b>133,923.48</b>	16,359.62
Badges current account		<b>969.46</b>	763.51
		<b>138,676.73</b>	21,476.51
<b>Note 8 Working capital</b>			
Debtors primarily relates to amounts received in 2025 for the Lord Mayor's show in 2024.			
Deferred costs relates to Musicals to be held in 2025.			
Creditors relates to monies received in the respect of the Youth Leaders' Weekend to be run in 2026.			
<b>Note 9 Funds</b>		1 January	
		2024	
		Receipts	
		Payments/	
		transfers	
		31 December	
		2024	
		£	£
<b>Restricted funds</b>			
Marshall's legacy	a	117.05	-
Faurefold funds	b	325,016.44	110,000.00
Denise Kinrade Memorial Fund	c	548.85	-
		<b>325,682.34</b>	<b>110,000.00</b>
		<b>(28,000.00)</b>	<b>(28,000.00)</b>
			<b>407,682.34</b>
<b>Earmarked funds out of the general fund</b>			
Faurefold funds	d	16,295.32	34,988.70
Centenary inclusivity fund	e	7,768.11	-
Earmarked funds out of the general fund		24,063.43	34,988.70
General fund		104,794.16	37,314.80
		<b>128,857.59</b>	<b>72,303.50</b>
		<b>(87,306.89)</b>	<b>(87,306.89)</b>
			<b>113,854.20</b>
<b>Unrestricted funds</b>			
Total		<b>454,539.93</b>	<b>182,303.50</b>
		<b>(115,306.89)</b>	<b>(115,306.89)</b>
			<b>521,536.54</b>

a) Legacy received in June 1999 to be used for the purchase of Guiders or girls' uniforms in cases of need

b) Funds used to develop the campsite at Faurefold primarily representing fixed assets. Included are amounts transferred from unrestricted funds where costs have been capitalised as fixed assets.

c) Donations in respect of the Denise Kinrade Memorial Fund to be used for a Challenge badge

d) Funds generated by Faurefold.

e) The Centenary inclusivity 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 2024

## Note 10 Fixed assets

	Unrestricted funds	Restricted funds	Year ended 31 December 2024	Year ended 31 December 2023
	£	£	£	£
Opening balance	-	472,952.14	472,952.14	455,630.14
Additions	-	-	-	17,322.00
Closing balance	-	472,952.14	<b>472,952.14</b>	472,952.14
Depreciation				
Opening balance	-	(148,000.00)	(148,000.00)	(120,000.00)
Charge for the year	-	(28,000.00)	(28,000.00)	(28,000.00)
Closing balance	-	(176,000.00)	<b>(176,000.00)</b>	(148,000.00)
Net book amount	-	296,952.14	<b>296,952.14</b>	324,952.14

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 17 September 2025 and signed on its behalf

Elizabeth Collier

# **Reports and Accounts of Girlguiding Surrey East**

For the year ended 31 December 2024

## **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 2024**, 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 FCCA

9 September 2025