

# Annual Report

2024



## Message from the chair of trustees, the chief commissioner

2024 was another busy year with a calendar full of events and activities for our young members and volunteers. In particular, the chief commissioner team really enjoyed visiting some of the venues taking part in our Animal Adventures weekend. It was a great opportunity to meet, chat and join in the fun with lots of young members across the region.



The region supported members taking part in 2 key consultations with Girlguiding during the year. The first enabled members to share their ideas for the new uniform, which is due to be launched in the summer of 2026. The second involved workshops and surveys to seek input into the sharpened Girlguiding strategy which was presented in March 2025.

Our region weekend, which was held in the first quarter of the year, put the emphasis on impact. We spent time understanding and exploring the impact that we have as individuals, as a region team and as an organisation. It was noted that girls who are members of Girlguiding are 23% more confident than the UK average (Girlguiding Impact Report 2023) and highlighted the role that Guiding has in supporting and developing the wellbeing of our members.

During the year we continued to focus on the sustainability of our region including the launch of a trial range of new products in our online shop, the development of our investment portfolio and a review of the structure of our 19 counties. A working group was formed consisting of the county commissioners from three neighbouring counties. A range of options were explored and considered, and these were shared with the impacted county executives and modified to reflect their input. The result was the agreement to disband the county of London North East at the end of 2024, with 1 division joining London North West and 2 joining London Over the Border. In addition, it was agreed that Middlesex North West and Middlesex South West would merge to become Middlesex West in 2025. I would like to take this opportunity to thank all those involved in this process. There are many things to work through when making organisational changes like these. Some are easy and some more challenging, but I hope that these changes strengthen the support and opportunities that are provided in these areas and ensure that guiding not only continues but thrives.

Thank you to everyone who has contributed, volunteered, or supported the region throughout the year – you make a huge difference to the lives of so many.

**Amanda Teasel**  
**Chair of board of trustees, the chief commissioner**

# Report from the trustees

## Statement of purpose

- Girlguiding London and South East England region (“the region”) covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our region will 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 the leading organisation for girls, young women and volunteers in the region.
- A total of 43,199 girls and young women (44,210 in 2023) in 2,856 active and reopened units (2,937 in 2023) were members of the region in December 2024.
- Girlguiding offers girls and young women high quality, girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

## Governing document and constitution

The Guide Association London and South East England is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

## Public benefit

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



## Governance

### Board of trustees

The region is one of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees (Including at least two members from the 18-30 year age group)	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected
Up to 2 other trustees	Board of trustees	Elected



## Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 – 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Sarah Ings	Ex officio: steering group	24 September 2023 – 27 September 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2025
Board member	Rebecca Whibley	Membership representative	1 April 2020 – 21 September 2024
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2027
Board member	Wendy Colson	Ex officio: steering group	18 March 2023 – 23 March 2025
Board member	Rowena Bradnam	Membership representative	23 September 2023 – 22 September 2026
Board member	Georgie Challinor	Membership representative	25 November 2023 – 24 November 2026
Board member	Vicky Cross	Membership representative	25 November 2023 – 24 November 2026
Board member	Anna Jones	Trustee Treasurer	16 March 2024 – 15 March 2027
Board member	Melissa Allen	External	8 June 2024 – 7 June 2027
Board member	Navroza Ladha	External	8 June 2024 – 7 June 2027
Board member	Dawn Archer	Ex officio: steering group	7 June 2025 – 6 June 2027
Board member	Lilymae Kennedy	Membership representative	27 September 2025– 26 September 2028
Board member	Heather Fowler	Membership representative	27 September 2025– 26 September 2028

## Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.

The deputy chief commissioner was appointed by the chief commissioner.

The trustee treasurer is a board appointment.

The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county they represent. They were selected as trustees by their fellow steering group members.

Ex officio members cannot exceed their 5-year term of appointment on the board.

Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.

Elected members of the board were selected based on their skills and experience.

The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

## Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis that addresses the needs of the group and individuals.

## Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips. It is chaired by deputy chief commissioner.
- Steering group – this group informs decision making with the views of the membership at the core of its agenda. It is chaired by the chief commissioner.
- Finance group – this group reviews and informs on the region finances. It is chaired by the trustee treasurer.
- Senior leadership team (SLT) – this group consists of the chief commissioner team and staff managers. It meets monthly and deals with the operational decision making for the region. It is chaired by deputy chief commissioner.
- Awards group – this group reviews region awards and its members are senior region volunteers. It is chaired by an assistant chief commissioner.



## Registered office

Girlguiding London and South East England  
3 Jaggard Way  
Wandsworth Common  
London  
SW12 8SG

[www.girlguidinglaser.org.uk](http://www.girlguidinglaser.org.uk)

## Professional advisers and consultants

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

### Banks

National Westminster Bank  
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Lloyds Bank Plc  
Business Banking, BX1 1LT

CCLA COIF Charity Funds  
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

### Investment Managers

Evelyn Partners Investment Services Limited  
45 Gresham Street, London EC2V 7BG

### Auditors

BK Plus Audit Ltd  
Sterling House, 501 Middleton Rd, Chadderton, Oldham OL9 9LY

### Legal consultants

For Girlguiding:  
Bates Wells Braithwaite  
10 Queen Street Place, London, EC4R 1BE



# Activities & Adventure

## International

### Discover Japan and Explore Europe 2024

In July and August, 4 teams embarked on international adventures, travelling across the globe. 2 teams explored Europe, and 2 teams discovered Japan; making a total of 16 leaders and 46 young members. As a result of their adventures, the majority of participants told us that they felt they had developed their confidence and resilience, with one young member saying, "I grew as a person in my confidence and maturity. I made so many friends for life and did so many things that were outside of my comfort zone but they challenged me in the best way possible."

## UK events and activities

### Wildlife Discovery Days with the RSPB

In March, 200 Rainbows, Brownies and Guides and their leaders visited London parks to discover the nature on their doorstep. Girls developed their map-reading skills, learned about birds, identified trees, and hunted for minibeads, earning them the Growing Up Wild Insects and Minibeasts badge. Thanks to the generous support of the Kusuma Trust, girls from families with low incomes and those who would not otherwise access these kinds of activities were able to attend the event free of charge.

### Google Takeover Day for Guides

In May half term, 100 Guides' visited Google HQ in St Pancras for a day of fun and learning. They heard from some of Google's female engineers about what it's like to work in tech and took part in fun and exciting activities, including designing and racing their own Lego robots, and coding imagiCharms with fun and playful digital designs. The event was part of Google's partnership with Girlguiding UK, which empowers girls to develop digital skills and to explore the online world safely.

### Animal Adventures

Thousands of members visited zoos, wildlife parks and aquariums as part of our Animal Adventure weekend in June. Venues covered all areas of the region as we invited units to plan their own adventures. A grant from Girlguiding supported over 4,100 girls to attend over the weekend and 7,000 of our Animal Adventure badges flew off the shelves. A leader said, "We had an incredible time at Port Lympne Zoo - though it's so close to home for us, we saw so many animals we never had before! The safari was fantastic, and the organisation of the event meant everything ran smoothly. We'd love to go again!"

### Converge on Cardiff

In October, over 500 Girlguiding members Converged on Cardiff to connect, explore and take part in a fun Cluedo themed wide game across the city over 2 days. Leaders welcomed the opportunity to bring their group to a large event with other groups, and the flexibility to design and build a trip to suit their group around a centrally planned event. Guides and Rangers said, "The weather was great and Cardiff is great to explore. We enjoyed lots of different activities - especially leek lobbing!", and, "I enjoyed spending time with my friends and getting to know each other." In conjunction with the Cardiff event, everyone in the region could join in with a local Cluedo themed challenge, and we sold 5,550 badges!

# Learning & Development

## Training

### Essential training

In 2024, we delivered:

- 23 A Safe Space Level 3 webinars
- 12 A Safe Space Level 4 webinars
- 26 Learning Development Programme module webinars
- 6 Learning Development Programme mentoring webinars
- 3 bite sized training webinars for commissioners
- 3 commissioner induction programmes each of 6 different subjects for new commissioners

The team also created a support network for the new Young Leader Development Programme, and focused on increasing support for county commissioners by providing more data analysis and reports to help them be effective within their counties.

### Trainer workshop

We held our bi-annual event in November 2024, attended by 56 trainers, prospectives trainers and members interested in becoming trainers. The workshop included sessions on: '1st Response upskilling and networking', 'how to deliver the LDP in a day', 'being effective as a trainer' and a particularly thought-provoking session on 'is the county day dead?'

## Duke of Edinburgh's Award (DofE)

- Bronze – 64 enrolments, 17 completions
- Silver – 11 enrolments, 16 completions
- Gold – 30 enrolments, 11 completions
- In 2024, The DofE team held meetings for all counties across the region to improve relationships with the region team and understanding of the DofE offer.

## Peer education

In 2024, the peer education team reached a total of 100 peer educators trained in the region. The team also delivered trainings at:

- Paxwood (residential training weekend) – 21 participants and 8 returned for topic training
- Broadstone Warren (residential training weekend) – 25 participants and 8 returned for topic training
- Pax Lodge (topic day) – 23 trained in Safe the World

## Walking

In 2024, we provided structured and drop-in support sessions, and gave advice on 41 walks planned across the region. The team delivered 11 trainings during the year, including water safety training, and hosted a successful informal walking weekend at Pax Tor, Derbyshire. We also collaborated with Girlguiding South West England on a walking weekend in September in Dartmoor, which was attended by members from across different regions.

# Marketing & Communications (M&C)

The marketing and communications team supported region activities during the year through all our communication channels to maximise reach, awareness and participation.

## Events

In 2024, we supported:

- 4 international trips with 48 girls and 16 leaders taking part
- A Google event attended by 100 Guides
- Converge on Cardiff attended by over 500 members
- RSPB events in London attended by 200 members
- Animal Adventures at over 18 venues across the region
- May-hem design assets, forward planning and booking of over 6,000 young members

We also supported the representation of Girlguiding at the Lord Mayor's Show, the Cenotaph and Festival of Remembrance and Trooping the Colour.

## Partnerships

Partnerships with other organisations that share our mission and vision that 'girls can do anything' bring new opportunities and experiences for our members. In 2024, we continued to support activities with our partners RSPB, ICE, and Allergy UK. We launched a new partnership with the Air Ambulance charity Kent, Surrey and Sussex on Restart a Heart Day in October, with live streaming of CPR techniques, supported by a badge pack. We also developed a new partnership with England Rugby linked to the Women's World Rugby Cup in 2025 with a launch event planned for January 2025. RSPB, Air Ambulance Kent, Surrey and Sussex, Allergy UK and England Rugby have all agreed to attend May-hem in May 2025, offering activities to our members at the event. We continue to research collaborations with other organisations that can bring new experiences, knowledge and career inspiration to our young members.

## Communications

During the year, we promoted region news, initiatives, badge packs and events through Spotlight and our region channels. Our calendar of cause related days and weeks and current news topics provide the opportunity to feature relevant badge packs, for example nature and conservation (RSPB) and Allergy Aware Week (Allergy UK). We also plan and deliver comms plans for Volunteers Week and other relevant topic-led events such as International Women's Day and International Day of the Girl which provide a platform for talking about the Girlguiding experience and everything this offers.

- Our fortnightly newsletter Spotlight is shared with over 5,000 members
- We are currently reaching over 9,000 people on our social media channels
- We sold 55,500 badges and created 11 new badge designs
- We produced our first ever vodcast Big Talk on Biodiversity with our ambassador Bed Ellul and a leading scientist from the RSPB

## A new range of region merchandise

A limited range of region merchandise was launched in October, 2024 as a pilot scheme to assess interest in our own region merchandise among our members. Further development of the range will be dependent on the results of this pilot.

## Digital

We continued to enhance our posts in both design and content to increase engagement across our social media channels.

Our website is at the heart of our engagement with members. During the year we carried out a comprehensive update of the site, improving its security as well as the site's analytics so that we can provide more detailed reports on the success of our activity through page views, downloads, dwell times, etc., so that we can assess levels of response and engagement across our activities as guidance for what works for our members. This initial work has been completed and the CMS will be upgraded in early 2025 to the latest version, bringing the site fully up to date.

## Growth and Retention

- The DCMS (Department for Culture, Media & Sport) Uniformed Youth Fund project continued in 2024, supporting the creation of 649 spaces in new and existing Guide and Ranger units. Peer education also benefited from the project, with funding used to support training events.
- The region's first virtual units launched in early 2024, across all sections, welcoming girls who are unable to attend in-person meetings for any reason.
- In 2024, 1 and 3 year region service awards for volunteers were launched, with pins and certificates being distributed by counties to those eligible, and cloth badges available on the region shop. These awards ensure volunteers are celebrated earlier in their guiding journey.
- To recognise our fantastic volunteers during Volunteers' Week in June, we set up a digital thank you wall enabling peer to peer thanks and recognition across the region.
- In 2024, we also started Volunteer Voices, a blog series which highlights different roles and approaches to volunteering, including flexible volunteering.

# Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets.

The cash assets were managed as follows:

- Working capital was kept in an instant access deposit account with cash being swept overnight to and from the current account with NatWest. Working capital was also kept at Lloyds.
- Some of the capital that was not expected to be used within the year was held in a COIF share account with CCLA offering a healthy return on investments.

## Investments

Since June 2023, the board of trustees decided to invest funds with Evelyn Partners Investment Services Ltd with a view to invest for the long-term financial gain for the charity.

The board of trustees has considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolio. The Region's Investments are held in one portfolio. However, within this, part of the portfolio has a longer term, multigenerational aim and thus adopts a medium to long term growth strategy with a moderate risk profile. The other element of the portfolio represents a shorter time horizon seeking to deliver both capital growth and income with a lower risk profile.



# Review of the financial position

## Income & expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £1,148,163 (2023 £872,844) and total expenditure amounted to £975,210 (2023 £658,552). Income and expenditure vary from year to year mainly depending on the charitable activities and events held by the region. The net surplus for the year amounted to £186,636 (2023 £214,292).

It is acknowledged that there was a healthy surplus in 2024. The trustees have agreed to provide substantial financial support to counties towards transport for the 2025 May-hem event.

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members increased in 2024 to £560,296 (50,936 members at £11.00 each) (2023 £539,370 (51,360 members at £10.50 each)).
- International activities – there were 4 international trips in 2024 with £170,954 raised for international activities (2023 £87,894).
- Shop income in 2024 £57,415 (2023 £53,743).
- Income from investments – interest received in 2024 £45,022 (2023 £30,794).

The main expenditure comprised:

- Staff costs – £300,992 (2023 £276,179). The increase was due to the increase in staff numbers – 2024 average 11.7 (2023 average 10.9).
- International activities (including share of support costs) – £468,556 (2023 £260,926).
- Programme and training activities (including a share of support costs) – £222,033 (2023 £170,980).
- Merchandise in £27,045 (2023 £24,657) relates to the cost of purchasing badges and region branded merchandise for resale.

## Balance sheet

The total net assets for the year increased by £186,636 to £1,700,175 in 2024. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,415,362 (2023 £1,276,127).

## Funds

The specific uses of the restricted funds and unrestricted (designated) funds are given in Note 21 and Note 22.

## Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership.

## Reserve policy

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

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months’ worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

<b>The reserves held by Girlguiding LaSER should be</b>	<b>2023</b>	<b>2024</b>
Total running costs (administration, establishment, finance & payroll) for the following financial year	£463,513	£607,698
<b>Reserves calculation breakdown</b>	<b>2023</b>	<b>2024</b>
6 months of running costs	£231,757	£303,984
25% of running costs for unforeseen eventualities	£115,878	£151,992
<b>Total reserves to be held</b>	<b>£347,635</b>	<b>£455,976</b>
<b>The reserves held by Girlguiding LaSER were</b>	<b>2023</b>	<b>2024</b>
Total general reserves at year end	£1,401,666	£1,016,542
Less fixed assets in general reserves	(£126,946)	(£114,173)
Less investments in general reserves	(£150,000)	(£390,696)
<b>Total</b>	<b>£1,124,720</b>	<b>£511,673</b>

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will provide contingency for future events and international trips.

## Going concern

The trustees of The Guide Association London and South East England has assessed the charity's ability to continue as a going concern. Based on this assessment, the trustees have concluded that there is no substantial doubt about the charity's ability to continue its operations for the next 12 months. This conclusion is based on the charity's current financial position, cash flow projections, and available reserves.

## Future plans

- A 5-year strategy (2022-2027) in line with Girlguiding strategy.
- A business plan linked to the region strategy and budget.
- International trips, both to Europe and further afield.
- Girl and volunteer events in 2025 and 2026.

## Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
  - Select suitable accounting policies and apply them consistently.
  - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**This report was approved for and on behalf of the trustees on 27 September 2025 and signed on its behalf by**

**Amanda Teasel**  
**Chair of the board of trustees**



Charity registration number 308268 (England and Wales)

**THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND  
REGION**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	A Teasel A Jones J Parkin H Rees R Whibley C Healy W Colson R Bradham M Allen G Challinor V Cross N Ladha D Archer Lilymae Kennedy Heather Fowler	(Appointed 27 September 2025) (Appointed 27 September 2025)
<b>Charity number (England and Wales)</b>	308268	
<b>Auditor</b>	BK Plus Audit Limited Sterling House 501 Middleton Road Chadderton Oldham Lancashire OL9 9LY	

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## CONTENTS

---

	<b>Page</b>
Trustees' Annual report	1 - 15
Independent auditor's report	19 - 21
Statement of financial activities	22 - 23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26 - 43

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

---

#### Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'Charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

---

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the trustees statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include the Charities Act. In addition we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments or appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

---

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

---

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



#### Christopher Hession C.A. (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Sterling House

501 Middleton Road

Chadderton

Oldham

Lancashire

OL9 9LY

Date: 27/09/25

BK Plus Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	573,894	129,985	162,831	866,710	687,496
Charitable activities	4	177,749	-	-	177,749	96,306
Other trading activities	5	57,415	-	-	57,415	53,743
Investments	6	46,289	-	-	46,289	35,299
<b>Total income</b>		<u>855,347</u>	<u>129,985</u>	<u>162,831</u>	<u>1,148,163</u>	<u>872,844</u>
<b>Expenditure on:</b>						
Raising funds	7	29,479	-	-	29,479	24,657
Charitable activities	8	663,268	111,163	171,300	945,731	633,895
<b>Total expenditure</b>		<u>692,747</u>	<u>111,163</u>	<u>171,300</u>	<u>975,210</u>	<u>658,552</u>
Net gains/(losses) on investments	14	<u>13,683</u>	<u>-</u>	<u>-</u>	<u>13,683</u>	<u>-</u>
<b>Net income/(expenditure) and movement in funds</b>		176,283	18,822	(8,469)	186,636	214,292
<b>Reconciliation of funds:</b>						
Fund balances at 1 January 2024		<u>1,406,171</u>	<u>16,656</u>	<u>90,712</u>	<u>1,513,539</u>	<u>1,299,247</u>
<b>Fund balances at 31 December 2024</b>		<u>1,582,454</u>	<u>35,478</u>	<u>82,243</u>	<u>1,700,175</u>	<u>1,513,539</u>

The notes on pages 26 to 43 form part of these financial statements.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	548,148	6,007	133,341	687,496
Charitable activities	4	96,306	-	-	96,306
Other trading activities	5	53,743	-	-	53,743
Investments	6	35,299	-	-	35,299
<b>Total income</b>		<u>733,496</u>	<u>6,007</u>	<u>133,341</u>	<u>872,844</u>
<b>Expenditure on:</b>					
Raising funds	7	24,657	-	-	24,657
Charitable activities	8	513,491	8,386	112,018	633,895
<b>Total expenditure</b>		<u>538,148</u>	<u>8,386</u>	<u>112,018</u>	<u>658,552</u>
<b>Net income/(expenditure) and movement in funds</b>		195,348	(2,379)	21,323	214,292
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2023		<u>1,210,823</u>	<u>19,035</u>	<u>69,389</u>	<u>1,299,247</u>
<b>Fund balances at 31 December 2023</b>		<u>1,406,171</u>	<u>16,656</u>	<u>90,712</u>	<u>1,513,539</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16		122,376		126,946
<b>Current assets</b>					
Stocks	17	15,417		10,718	
Debtors	18	81,663		32,340	
Investments	19	368,365		154,505	
Cash at bank and in hand		1,415,362		1,276,127	
			1,880,807		1,473,690
<b>Creditors: amounts falling due within one year</b>	20	(303,008)		(87,097)	
<b>Net current assets</b>			1,577,799		1,386,593
<b>Total assets less current liabilities</b>			1,700,175		1,513,539
<b>The funds of the Charity</b>					
Restricted income funds	21		82,243		90,712
Unrestricted funds - general	22		1,582,454		1,406,171
Unrestricted funds - Designated			35,478		16,656
			1,700,175		1,513,539

The notes on pages 26 to 43 form part of these financial statements.

The financial statements were approved by the trustees on 27 September 2025



A Teasel  
Region Commissioner



A Jones  
Trustee Treasurer

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		295,576		174,839
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,453)		(3,116)	
Purchase of investments		(200,224)		(150,000)	
Proceeds from disposal of investments		47		-	
Investment income received		46,289		30,794	
<b>Net cash used in investing activities</b>			(156,341)		(122,322)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			139,235		52,517
Cash and cash equivalents at beginning of year			1,276,127		1,223,610
<b>Cash and cash equivalents at end of year</b>			<u>1,415,362</u>		<u>1,276,127</u>

The notes on pages 26 to 43 form part of these financial statements.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

##### Charity information

The Guide Association London and South East England Region is a charity registered in England. The address of the registered office is 3 Jaggard Way, Wandsworth Common, London, SW12 8SG. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 1 to 15.

#### 1.1 Accounting convention

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

Girlguiding London South East England Region constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England Region's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated 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 preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared, including a severe but plausible scenario, the trustees as a result believe that Girlguiding London and South East England Region is a going concern as the level of unrestricted reserves are sufficient to cover costs incurred for at least the next 12 months should such a situation arise.

#### 1.3 Charitable funds

The regions unrestricted funds consist of funds which may be used for an of it's purposes at the discretion of the board of trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for an purpose.

Designated funds - Designated funds, are those set aside by the board of trustees for specific purposes, Details of the purpose of each fund are set out in Note 15.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 16.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.4 Income

There are two main income streams for the charity; annual subscriptions received from the membership within the London and South East England region, trading income from the sale of badges and region branded items via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with the members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

#### 1.5 Expenditure

The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activity reflects the cost of organising trips, marketing and publicity is mainly concerned with raising awareness throughout the region, growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost, Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment	10% - 20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 16. These funds are then used to write off the asset over its estimated useful life.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

---

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

(Continued)

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

---

### **2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying value of assets and liabilities are outlined below.

#### **Depreciation**

Determining the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### 3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	13,598	10,000	-	23,598	8,778	6,007	-	14,785
Grants	-	119,985	162,831	282,816	-	-	133,341	133,341
Membership fees	560,296	-	-	560,296	539,370	-	-	539,370
	<u>573,894</u>	<u>129,985</u>	<u>162,831</u>	<u>866,710</u>	<u>548,148</u>	<u>6,007</u>	<u>133,341</u>	<u>687,496</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
International activities	170,954	87,894
Programme & training activities	6,795	8,412
	<u>177,749</u>	<u>96,306</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	57,415	53,743
	<u>57,415</u>	<u>53,743</u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	1,267	-
Other income	-	4,505
Interest receivable	45,022	30,794
	<u>46,289</u>	<u>35,299</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Trading costs</b>		
Merchandise	27,045	24,657
<b>Investment management</b>	2,434	-
Total costs	<u>29,479</u>	<u>24,657</u>

### 8 Expenditure on charitable activities

	International activities 2024 £	Programme & training activities 2024 £	Marketing & publicity 2024 £	Growth & Retention 2024 £	Total 2024 £
<b>Direct costs</b>					
Charitable activities	192,236	12,951	8,655	44	213,886
Grant funding of activities (see note 9)	-	122,441	-	160,022	282,463
<b>Share of support and governance costs (see note 10)</b>					
Support	238,727	84,108	84,279	441	407,555
Governance	37,593	2,532	1,693	9	41,827
	<u>468,556</u>	<u>222,032</u>	<u>94,627</u>	<u>160,516</u>	<u>945,731</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	468,556	99,591	94,627	494	663,268
Unrestricted funds - Designated	-	111,163	-	-	111,163
Restricted funds	-	11,278	-	160,022	171,300
	<u>468,556</u>	<u>222,032</u>	<u>94,627</u>	<u>160,516</u>	<u>945,731</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities	(Continued)				
Previous year:	International activities	Programme & training activities	Marketing & publicity	Growth & Retention	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
<b>Direct costs</b>					
Charitable activities	90,328	31,718	3,922	2,774	128,742
Grant funding of activities (see note 9)	117,142	-	-	-	117,142
<b>Share of support and governance costs (see note 10)</b>					
Support	170,598	139,262	73,662	4,489	388,011
	<u>378,068</u>	<u>170,980</u>	<u>77,584</u>	<u>7,263</u>	<u>633,895</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	257,664	170,980	77,584	7,263	513,491
Unrestricted funds - Designated	8,386	-	-	-	8,386
Restricted funds	112,018	-	-	-	112,018
	<u>378,068</u>	<u>170,980</u>	<u>77,584</u>	<u>7,263</u>	<u>633,895</u>
<b>9 Grants payable</b>		<b>Programme &amp; training activities</b>	<b>Growth &amp; Retention</b>	<b>Total</b>	<b>International activities</b>
		2024	2024	2024	2023
		£	£	£	£
Grants to individuals		122,441	160,022	282,463	117,142
		<u>122,441</u>	<u>160,022</u>	<u>282,463</u>	<u>117,142</u>
-					

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 10 Support costs allocated to activities

	2024 £	2023 £
Staff costs	300,992	276,179
Depreciation	7,023	11,711
Computer support	26,548	23,333
Photocopier	1,246	1,183
Postage & stationery	747	432
Insurance	3,443	3,361
Property costs	6,851	5,841
Utilities	28,255	5,018
Telephone	7,337	3,778
Repairs & maintenance	4,564	5,328
Steering group meetings	-	12,543
Training	630	877
Welfare & travel	4,650	6,061
Payroll	4,223	1,076
Sundry	8,788	15,422
Bank charges	2,258	2,025
Governance costs	41,827	13,843
	<u>449,382</u>	<u>388,011</u>
<b>Analysed between:</b>		
International activities	276,320	170,598
Programme & training activities	86,640	139,262
Marketing & publicity	85,972	73,662
Growth & Retention	450	4,489
	<u>449,382</u>	<u>388,011</u>

### 11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,200	9,816
Depreciation of owned tangible fixed assets	7,023	11,711
	<u>17,223</u>	<u>21,527</u>

### 12 Trustees

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind. Expenses of £2,342 (2023: £3,317) were reimbursed to 9 (2023: 12) Trustees to cover out of pocket travel and meeting costs for their role as Trustees.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	12	11
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	262,773	242,821
Social security costs	16,949	14,262
Other pension costs	21,270	19,096
	<u>          </u>	<u>          </u>
	<u>300,992</u>	<u>276,179</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The key management personnel of the charity are considered to be the Region Manager and the Finance Manager. The total employee benefits of the key management personnel were £73,608.

### 14 Gains and losses on investments

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gains/(losses) arising on:		
Revaluation of investments	13,636	-
Sale of investments	47	-
	<u>          </u>	<u>          </u>
	<u>13,683</u>	<u>          </u>

### 15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Tangible fixed assets

	Freehold land and buildings	Furniture, fittings & office equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	296,972	121,997	418,969
Additions	-	2,453	2,453
At 31 December 2024	296,972	124,450	421,422
<b>Depreciation</b>			
At 1 January 2024	190,061	101,962	292,023
Depreciation charged in the year	-	7,023	7,023
At 31 December 2024	190,061	108,985	299,046
<b>Carrying amount</b>			
At 31 December 2024	106,911	15,465	122,376
At 31 December 2023	106,911	20,035	126,946

In the opinion of the trustees the residual value at the year was considered not to be less than £107,000 and so no further depreciation has been recognised.

### 17 Stocks

	2024 £	2023 £
Finished goods and goods for resale	15,417	10,718

### 18 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	31,797	20,378
Other debtors	441	570
Prepayments and accrued income	49,425	11,392
	81,663	32,340

### 19 Current asset investments

	2024 £	2023 £
Unlisted investments	368,365	154,505

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

(Continued)

#### 19 Current asset investments

During the year under review, the trustees placed capital of £200,000 (2023: £150,000) with Evelyn Partners Investment Services Limited under their Personalised Investment Management Service.

#### 20 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	6,357	6,698
Trade creditors	14,048	9,682
Other creditors	8,061	4,330
Accruals and deferred income	274,542	66,387
	<u>303,008</u>	<u>87,097</u>

#### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
	-	-	-	-
King George VI Fund	12,969	1,109	(400)	13,678
Buchanan Legacy	1,341	253	(1,341)	253
DCMS Waiting list Project	-	120,157	(120,157)	-
Children in Need Fund	4,446	1,312	(3,871)	1,887
Unit support Fund	-	40,000	-	40,000
First Response Training Fund	431	-	(108)	323
Edwards Legacy	1,646	-	(500)	1,146
Chief's Memorial Fund	4,080	-	(550)	3,530
Growth and Retention Fund	1,005	-	(1,005)	-
SNUG Grant	1,073	-	(1,073)	-
Join Us Coordinator Fund	2,263	-	(2,263)	-
Travel Fund	11,997	-	(3,630)	8,367
Targeted Financial Support	3,722	-	(3,722)	-
Cost of Living Fund	39,200	-	(31,801)	7,399
Generation Green Fund	879	-	(879)	-
Diamond Duke of Edinburgh Grant	155	-	-	155
Agathas Fund	5,505	-	-	5,505
	<u>90,712</u>	<u>162,831</u>	<u>(171,300)</u>	<u>82,243</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Restricted funds	(Continued)			
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
King George VI Fund	11,873	1,344	(248)	12,969
Buchanan Legacy	1,699	304	(662)	1,341
DCMS Waiting list Project	-	46,897	(46,897)	-
Children in Need Fund	-	4,446	-	4,446
First Response Training Fund	6,777	-	(6,346)	431
Edwards Legacy	2,297	-	(651)	1,646
Chief's Memorial Fund	19,080	-	(15,000)	4,080
Growth and Retention Fund	1,205	-	(200)	1,005
SNUG Grant	2,073	-	(1,000)	1,073
Join Us Coordinator Fund	5,222	-	(2,959)	2,263
Travel Fund	11,997	-	-	11,997
Targeted Financial Support	-	40,000	(36,278)	3,722
Cost of Living Fund	-	40,000	(800)	39,200
Generation Green Fund	529	350	-	879
Diamond Duke of Edinburgh Grant	1,132	-	(977)	155
Agathas Fund	5,505	-	-	5,505
	<u>69,389</u>	<u>133,341</u>	<u>(112,018)</u>	<u>90,712</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 21 Restricted funds

(Continued)

#### *King George VI Fund*

To be used for leadership training. Also, for bursaries for attendance at Girlguiding or County Training centres.

#### *Buchanan legacy*

To be used at the Region Chief Commissioner's discretion.

#### *DCMS waiting list project*

Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by extending the reach, number and range of regular activities for young people that drive these outcomes.

#### *Children in Need fund*

Children in Need funding for 2022 was awarded to support members in 2023 and beyond.

#### *Unit support fund*

Funds to support girls in financial need to access guiding.

#### *First response training fund*

To be used to support first aid training delivery.

#### *Edwards legacy*

To send Guides and Young Adult Leaders to our Chalet in Switzerland.

#### *Chief's memorial fund*

The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it open.

#### *Growth and retention fund*

Grant received from Girlguiding HQ for the growth and retention programme.

#### *SNUG Grant (Starting a New Unit Grant)*

Units can claim up to £500 to assist in the opening of new units.

#### *Join Us coordinator fund*

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

#### *Travel fund*

The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events an/or residentials.

#### *Targeted financial support*

To support members and units in need of financial support for membership subscriptions.

#### *Cost of living fund*

A fund to support our members with any cost of living issue associated with being a member of Girlguiding London and South East England region, this could cover membership fees, subscription costs, event/activity costs meeting room rent or anything else to support members to join or remain part of the charity.

#### *Diamond D of E grant*

Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 21 Restricted funds

(Continued)

##### *Agathas fund*

Funds donated to see a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event was postponed and will be utilised in 2025.

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
International Travel Fund	9,133	2,731	-	-	11,864
Travel Fund	2,289	27	-	-	2,316
Adventure fund	-	117,227	(110,442)	-	6,785
Associates fund	2,658	-	(321)	-	2,337
Region commissioners discretionary fund	2,382	-	(400)	-	1,982
Hardship fund	194	-	-	-	194
Winifred Elkins	-	10,000	-	-	10,000
General funds	1,406,171	855,347	(692,747)	13,683	1,582,454
	<u>1,422,827</u>	<u>985,332</u>	<u>(803,910)</u>	<u>13,683</u>	<u>1,617,932</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
International Travel Fund	8,656	3,739	(3,262)	-	9,133
Travel Fund	2,916	2,073	(2,700)	-	2,289
Associates fund	3,048	-	(390)	-	2,658
Region commissioners discretionary fund	3,896	195	(1,709)	-	2,382
Hardship fund	519	-	(325)	-	194
General funds	1,210,823	733,496	(538,148)	-	1,406,171
	<u>1,229,858</u>	<u>739,503</u>	<u>(546,534)</u>	<u>-</u>	<u>1,422,827</u>

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 22 Unrestricted funds

(Continued)

##### *International travel fund*

Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.

##### *Travel fund*

The Region Travel Fund is available to support individuals/units/areas in LASER with their transport cost for events and/or residentials.

##### *Adventure fund*

The adventure fund is to be used to get more girls involved in adventure related activities in their country/region.

##### *Associates fund*

Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LASER at the discretion of its trustees.

##### *Region commissioners discretionary fund*

Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.

##### *Hardship fund*

Donation from 2.6 challenge. Funds to support members suffering financial hardship.

##### *Winifred Elkins legacy*

Legacy donated to Girlguiding LaSER has been designated to support Brownies in the region

#### 23 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 December 2024:</b>				
Tangible assets	122,376	-	-	122,376
Current assets	1,460,078	35,478	82,243	1,577,799
	1,582,454	35,478	82,243	1,700,175
	1,582,454	35,478	82,243	1,700,175

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 23 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>				
Tangible assets	126,946	-	-	126,946
Current assets/(liabilities)	1,279,225	16,656	90,712	1,386,593
	<u>1,406,171</u>	<u>16,656</u>	<u>90,712</u>	<u>1,513,539</u>

### 24 Operating lease commitments

#### Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,245	1,434
Between two and five years	2,551	4,040
In over five years	-	510
	<u>3,796</u>	<u>5,984</u>

### 25 Related party transactions

#### The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.

The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

#### Counties, divisions, districts and units

Within the London and South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, districts and units.

Each county, division, district and unit is responsible as a separate charity for their own finances.

#### Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.

The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association in the year totalled £158,589 (2023: £81,843).

Related party transactions with trustees for the year amounted to £8.50. The transaction related to a notebook that was purchased from the online Guiding shop by Anna Jones (trustee). This transaction was on an arms length basis.

# THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

<b>26 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus for the year	186,636	214,292
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(46,289)	(30,794)
Gain on disposal of investments	(47)	-
Fair value gains and losses on investments	(13,636)	(4,505)
Depreciation of tangible fixed assets	7,023	11,711
<b>Movements in working capital:</b>		
(Increase)/decrease in stocks	(4,699)	2,029
(Increase) in debtors	(49,323)	(5,156)
Increase/(decrease) in creditors	215,911	(12,738)
<b>Cash generated from operations</b>	<u>295,576</u>	<u>174,839</u>

## 27 Analysis of changes in net funds

The Charity had no material debt during the year.



**Girlguiding**

London and  
South East England