

ANNUAL REPORT TO THE TRUSTEES



WE DISCOVER, WE GROW

Girlguiding

London & South East England

THE GUIDE ASSOCIATION LONDON AND
SOUTH EAST ENGLAND
KNOWN AS **GIRLGUIDING LONDON AND
SOUTH EAST ENGLAND**
FOR THE YEAR ENDING 31 DECEMBER 2018



www.girlguidinglaser.org.uk

Charity no: 308268



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

TABLE OF CONTENTS

| | |
|---|----|
| MESSAGE FROM THE CHAIR OF THE BOARD OF TRUSTEES, THE CHIEF COMMISSIONER..... | 4 |
| STATEMENT OF PURPOSE..... | 5 |
| ORGANISATIONAL STRUCTURE..... | 6 |
| LOOKING BACK: STRATEGIC OBJECTIVES AND DELIVERY..... | 13 |
| LOOKING FORWARD: STRATEGIC OBJECTIVES AND DELIVERY..... | 28 |
| REVIEW OF THE FINANCIAL POSITION..... | 31 |
| STATEMENT OF THE RESPONSIBILITIES OF THE BOARD OF TRUSTEES..... | 37 |
| INDEPENDENT AUDITOR'S REPORT..... | 38 |
| STATEMENT OF FINANCIAL ACTIVITIES..... | 42 |
| BALANCE SHEET..... | 43 |
| STATEMENT OF CASH FLOWS..... | 44 |
| NOTES TO THE FINANCIAL STATEMENTS..... | 45 |



Message from the Chair of the Board of Trustees, The Chief Commissioner



I am pleased to be able to introduce Girlguiding London and South East England's (LaSER) report for 2018 on behalf of our trustees. It is good to be able to reflect on the successes and challenges of the past year, and to thank our volunteers and staff for their hard work over the past twelve months.

Girlguiding London and South East England covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the nine countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our vision is to give every girl the opportunity to gain life changing experiences that enable her to discover the best in herself and make a difference in the world.

A total of 60,303 girls and young women in 3,559 units were members of the region in 2018. Through our four sections: Rainbows (aged 5 - 7 years), Brownies (7-10 years), Guides (10-14 years) and The Senior Section (14-25 years) they enjoyed a wide and varied programme of exciting and challenging activities, residential events and community action opportunities that were affordable, inclusive and accessible to all.

I would like to take this opportunity to thank our network of 15,513 volunteers. This includes 6,753 trained leaders, 260 volunteer managers (known as commissioners) and 1,620 young leaders aged between 14 and 18 years, who have given their time to ensure that so many girls have the opportunity to experience guiding.

The work of the region is only possible due to the support, expertise and enthusiasm given by our staff and the volunteer members of the region team, so I would also like to thank our trustees, county commissioners, lead volunteers, trainers, committee chairs and members of task and finish groups, many of whom also run units in their own locality. It is a tremendous privilege to be their chief commissioner.

Our trustees are pleased to present this report showing our performance this annum.

A handwritten signature in black ink, appearing to read 'Sally Christmas'.

Sally Christmas

Chief Commissioner and Chair of the Board of Trustees

Statement of purpose

Girlguiding London and South East England (Girlguiding LaSER) offers girls and young women 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 (“the region”) 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.

Our vision

To give every girl the opportunity to gain life-changing experiences that enable her to discover the best in herself and make a difference in the world.

Our mission

We will deliver a challenging and fun programme of activities that offers new experiences, ensures our leaders and volunteers receive excellent training and support in order to give inspirational leadership, and delivers quality programmes that enable girls to gain new skills, confidence, and discover the best in themselves.

Our values and Girlguiding commitment

Fun - Challenging - Caring - Inclusive - Empowering - Inspiring

| Excellence | Access | Voice | Capacity |
|---|---|--|--|
| We will get better at all that we do for girls. | We will work together to ensure that more girls from all backgrounds benefit from what we do. | We will listen to girls and promote their voice. | We will work collaboratively to improve our processes and decision-making. |

The region is one of nine separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration no. 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 management decisions. They are supported by three groups: the Operations Group, the Risk Group and the Steering Group.

The region also includes two campsites: Chigwell Row and Cudham Shaws Outdoor Centre. These sites both have associated 'Friends' groups.

The Board of Trustees' structure

| Voting members | Appointed by | Type |
|------------------------------------|--------------------|------------|
| Chief commissioner | Chief guide | Ex officio |
| One deputy commissioner | Chief commissioner | Ex officio |
| Two Steering Group representatives | Steering Group | Ex officio |
| Four membership trustees | Board of trustees | Elected |
| Two external trustees | Board of trustees | Elected |
| Trustee treasurer | Board of trustees | Elected |

Trustees derived from the membership will comprise two members from the 18-30 age group.

The chief commissioner is the chair as part of her role, however she has it in her power to appoint the deputy chief commissioner in her place.

2018 Board of Trustees members

| Role | Name | Type | Term |
|---|-------------------|------------------------------|--------------------------------|
| Chief commissioner and chair of the Board of Trustees | Sally Christmas | Ex officio | 23 July 2016 - 23 July 2021 |
| Deputy chief commissioner and board member | Liz Smith | Ex officio: Operations Group | 23 July 2016 - 23 July 2021 |
| Region manager | Amrita Sheldon | Non-voting | From August 2017 |
| Board member | Fiona Jackson | Membership representative | July 2014 - 20 July 2018 |
| Board member | Alison Gregory | Membership representative | 19 March 2017 to 18 March 2020 |
| Board member | Catherine Breen | Membership representative | 19 March 2017 - 18 March 2020 |
| Board member | Rachael Graham | Membership representative | 19 March 2017 - 18 March 2020 |
| Board member | Lindsay Dewar | Membership representative | 19 March 2017 - 30 May 2018 |
| Board member | Amanda Finn | External trustee | 20 March 2016 - November 2018 |
| Board member | Lisa Barden | Ex officio: Steering Group | 1 July 2018 - 30 June 2020 |
| Board member | Lesley Bailey | Ex officio: Steering Group | 1 July 2017 - 30 June 2019 |
| Board member | Jacqueline Martyr | Ex officio: Steering Group | May 2016 - July 2018 |

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 were selected as trustees by their fellow Steering Group members.

The lead volunteers who serve on the Operations Group were appointed by the chief commissioner. Those appointed since November 2016 have been approved by the board.

Elected members are board appointments.

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

Elected members of the board serve a maximum of three years with an option to extend for a further two 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

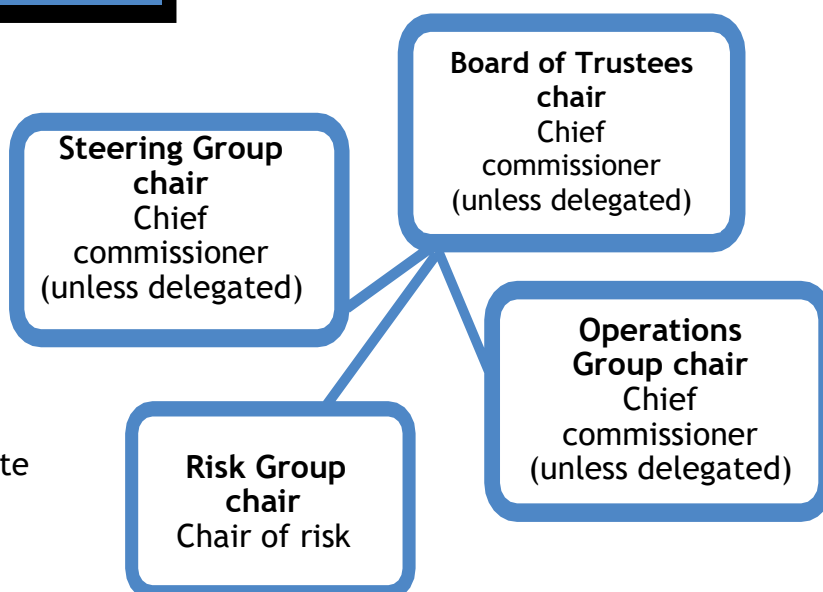
All trustees are provided with an induction and are supported on an ongoing basis with the needs of the group and individuals being addressed.

Other governance groups

The Board of Trustees is supported by three governance groups:

The Operations Group
The Risk Group
The Steering Group

Each group was able to invite experts to join them to inform discussions. Visitors had no voting rights.



1. The Operations Group

This group deals with the day to day operations of the region: the region office, staff and campsites which are under supervision by the region manager as well as the volunteer operations of activities and adventure, learning and development and marketing and communications.

| Role | Name | Description | Term |
|--------|-----------------|--|------------------------------------|
| Chair | Liz Smith | Deputy chief commissioner | 23 July 2016 - 23 July 2021 |
| Member | Sally Christmas | Chief commissioner | 23 July 2016 - 23 July 2021 |
| Member | Lesley Marsh | Deputy chief commissioner | 23 July 2016 - 17 September 2018 |
| Member | Lou Morris | Lead volunteer for learning and development | 31 July 2017 - 1 April 2019 |
| Member | Julie Neville | Chair of marketing and communications (maternity leave since Sep 2017) | 1 October 2015 - 1 October 2018 |
| Member | Helen Osborne | Chair of marketing and communications | 1 January 2019 to 31 December 2021 |
| Member | Jan Butler | Chair of Risk Group | 7 June 2017 - 7 June 2020 |
| Member | Amrita Sheldon | Region manager | From August 2017 |
| Member | Collette Stone | Deputy chief commissioner (activities and adventure) from October 2018 | 4 May 2017 - 23 July 2021 |

2. The Risk Group

This group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, insurances, and risk assessments for large scale events including international trips.

| Role | Name | Description | Term |
|--------|-------------------|------------------------|--------------------------------|
| Chair | Jan Butler | Chair of Risk Group | 7 June 2017 - 7 June 2020 |
| Member | Caroline Davies | Girlguiding membership | 31 May 2014 - 31 May 2019 |
| Member | Deborah Griffiths | Girlguiding membership | 31 May 2014 - 31 May 2019 |
| Member | Jeannine Monk | Girlguiding membership | 31 May 2014 - 10 February 2018 |
| Member | Amrita Sheldon | Region manager | From August 2017 |
| Member | Catherine Breen | Trustee | 7 June 2017 - 7 June 2020 |
| Member | Hilary Chittock | Girlguiding membership | 4 April 2018 - 3 April 2021 |

3. The Steering Group

The group informs decision-making with the views of the membership at the core of its agenda.

| Role | Name | Description | Term |
|--------|----------------------|---|---|
| Chair | Lesley Marsh | Deputy chief commissioner | 23 July 2016 - 17 September 2018 |
| Chair | Sally Christmas | Chief commissioner | 17 September 2018 - 23 July 2021 (member from 23 July 2016 - 17 September 2018) |
| Member | Liz Smith | Deputy chief commissioner | 23 July 2016 - 23 July 2021 |
| Member | Amrita Sheldon | Region manager | From August 2017 |
| Member | Sarah Little | Chair of Trefoil Guild | October 2016 - 4 October 2019 |
| Member | County commissioners | County commissioners representing each of the 19 counties | N/A |

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

Virgin Money Savings

Jubilee House, Gosforth, Newcastle Upon Tyne, NE3 4PL

CAF Bank Limited

25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

Auditors

Brewers Chartered Accountants

Bourne House, Queen Street, Gomshall, GU5 9LY

Legal consultants

For Girlguiding:

Bates Wells Braithwaite

10 Queen Street Place, London, EC4R 1BE

For Girlguiding London and South East England:

Gullands Solicitors

16 Mill Street, Maidstone, Kent, ME15 6XT

Learning and development

We held commissioner training days in January, May and October for all commissioners, which included induction for new commissioners. Commissioners received updates on forthcoming changes and had the opportunity to attend one full day or two half-day workshops. A total of 235 commissioners attended the three commissioners' training days.

Other trainings for our adult volunteers included Travelling Abroad training for 36 adult volunteers and trainings for the Duke of Edinburgh (DofE) award - Introduction to DofE (4) and Bronze/Silver Expedition Assessors (4). We also held a region team day at Hautbois Activity Centre designed to help the region team get to know each other better, to reflect on how our mind sets affect how we work with others, and to make plans for the future.

In February 2018, 22 of our trainers completed A Safe Space level 4 training at Girlguiding HQ. In November 2018, 51 of our trainers (including prospective trainers) spent a weekend at the Girlguiding LaSER Trainers Weekend at Foxlease.

Three workshops were held during the year for prospective trainers, tutors and reviewers, and a meeting was held for all county commissioner mentors in October. During 2018, our trainers and prospective trainers delivered 2,063.5 hours of training. This included 651.5 hours of A Safe Space training and 316.5 hours of 1st Response training.

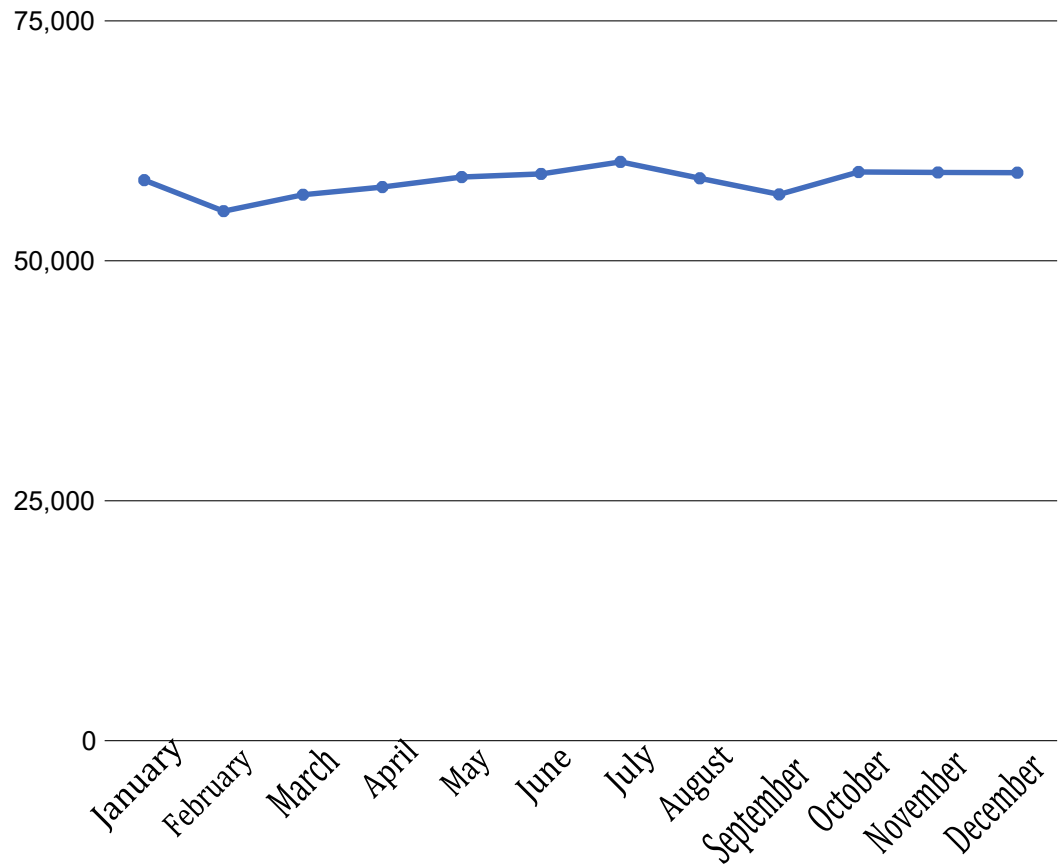
At the end of 2018, we have 13 adult volunteers who are becoming a trainer, 19 prospective trainers, 85 trainers, 22 tutors and 10 reviewers - this includes three trainers that have completed the training qualification during 2018.

Delivery

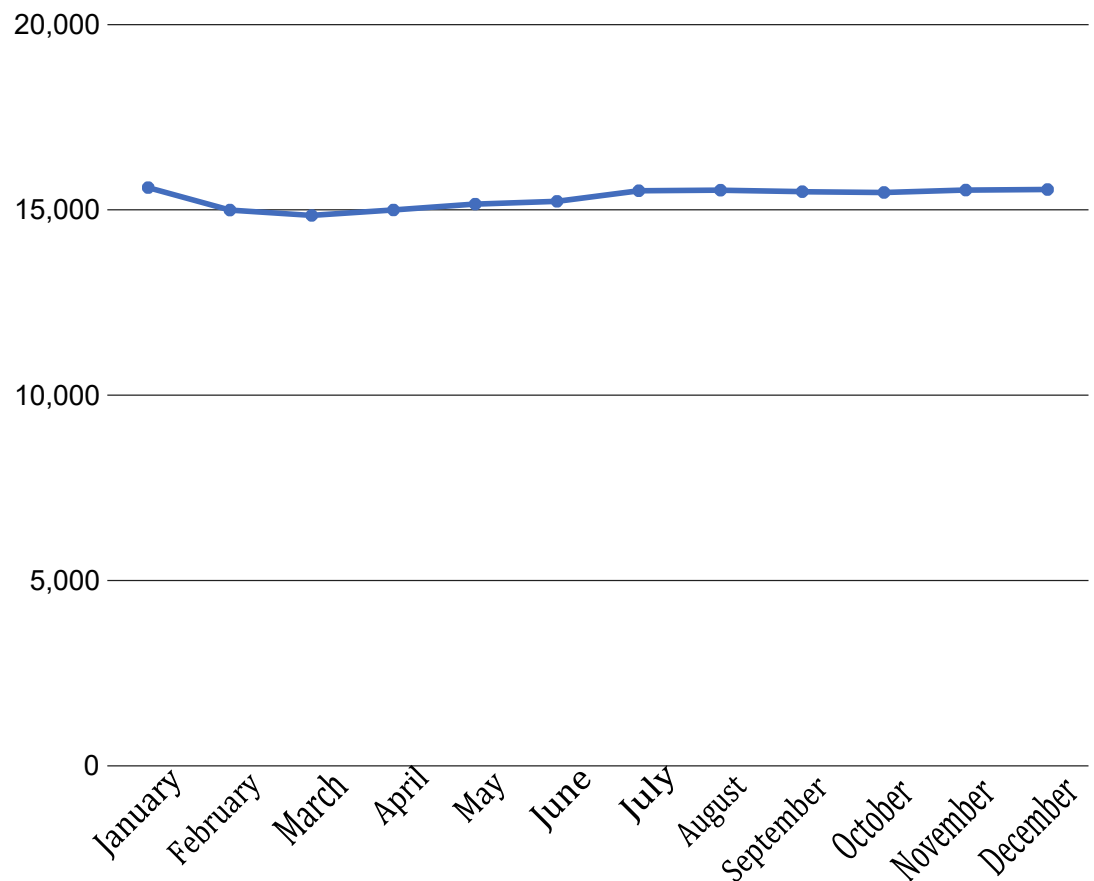
During 2018, three of our trainers completed additional training modules, further expanding the areas in which they can deliver training. This brought the total of those able to deliver A Safe Space to 38. Sixteen trainers are qualified to deliver 1st Response.

During 2018 we contacted all those in the region recorded as peer educators on GO to check they were still active. This reduced the number of peer educators we have registered to 33 but also meant that it was clear who was still active, so we could look at how to support them. In November 2018 we held a peer education training weekend for ten Guides and Rangers which covered the basic training on the Saturday and the Breaking Free topic on the Sunday.

Young members



Volunteers



Activities and adventure

100 Guides @ Google

As part of the national partnership between Girlguiding and Google, Girlguiding LaSER were given the opportunity for 100 Guides to visit Google HQ in Kings Cross on 15 February. The event '100 Guides @ Google' was very popular, with many units on a reserve list after places were filled. The lucky Guides that attended had the opportunity to try various activities including using virtual reality devices and programming small robots. The girls also had various talks from women who work within Google to show the roles that are available in that sector. One of the most popular parts of the day was a talk from Maddie Moate, a YouTube presenter.

World Thinking Day sleepover

Over the weekend of the 23 to 25 February all members of Girlguiding LaSER were encouraged to join in the World Thinking Day celebrations with a sleepover. These sleepovers could be held as a unit or with districts, divisions and counties. Over 5,500 members took part. This sleepover was open to all sections and a pack was created to support leaders in holding a successful and safe sleepover. As part of the event, participants were encouraged to link up with members from other countries and raise funds for units within Girlguiding's branch associations whose homes were devastated in the summer hurricanes of 2017.

Journey Camp

From 26 -29 July we ran Journey Camp at Cudham Shaws Outdoor Centre. With the launch of the new Girlguiding programme during July, over 575 Guides and members of The Senior Section took part in activities fitting within the six new themes (Be Well, Skills for my Future, Express Myself, Take Action, Have Adventures and Know Myself). Activities included an escape room, bouldering, a ninja assault course, craft activities such as making dreamcatchers, and RSPB nature activities.

There was also a leader's programme available for adults designed to encourage leaders to become more confident in taking their girls camping and getting them to experience adventure. This programme was delivered through a combination of training in camp skills and section programme alongside offsite adventurous activities.

International trips

There were four international region trips for members of The Senior Section that took place during the summer of 2018. The service project trips took 53 participants and 13 leaders to one of the following countries: Cambodia, Ecuador, Malawi and Costa Rica. All of the international trips must include a service element and in 2018 participants who went to Cambodia taught English to 11-15 year olds as well as being involved in construction work such as building a path so the children could walk to their toilet block without getting muddy when it rains. The group that travelled to Ecuador took on practical work including repairs, cleaning and painting within in a school in the rainforest as well as a kindergarten and a home for young disabled adults.

Lord Mayor's Show, Festival of Remembrance and the Cenotaph

We once again took part in the Lord Mayor's Show with 50 participants from Girlguiding London South West county, with a float that included pedibikes and lots of streamers. About 30 volunteers from Girlguiding Surrey West county also supported at the feeding station at the show ensuring that all the float participants had their lunch. We also contributed to two national remembrance events. Girlguiding Sussex Central county volunteered as ushers and programme sellers at the Festival of Remembrance, while six Guides & Rangers formed part of the carpet guard. Additionally, 40 volunteers from Girlguiding Middlesex East county took part in the Cenotaph parade.

Girls can, do and will at The Barbican

In September 2018, 240 Guides and leaders from the region were invited to a day of music and performance at The Barbican called 'Girls can, do and will'. Facilitated by the staff of The Barbican, there were workshops on singing, song-writing, body percussion and beatboxing, with a final performance in the foyer of The Barbican. The girls were encouraged to think about how they can use music to bring about change and speak out about what they believe in.

Partnerships

Macmillan Cancer Support

In September 2018 we officially launched our year-long partnership with Macmillan Cancer Support with a target to raise £72,000. The partnership, called the Macmillan Challenge, offers members the chance to earn six badges: World's Biggest Coffee Morning, Dress Up and Dance, Mile for Macmillan, Awareness, Volunteering and a Macmillan badge. We began the partnership by encouraging units to hold a World's Biggest Coffee Morning event, a nationwide event Macmillan already runs. This proved very popular, with units across the region fundraised nearly £18,000 as well as purchasing over 4,600 badges. In the first quarter (September - December 2018) we transferred £19,234.36 to Macmillan from fundraising and badge sales.

RSPB

In 2018 we launched the Together with Nature pack. This pack was aimed to be accessible to all sections. It has been extremely popular, and orders are continuing to come in for badges. The RSPB attended Journey Camp and ran short nature sessions for Guides attending the camp. Overall there were 124 'connections to nature' at this event. RSPB volunteers also attended county events throughout the year. Our original three-year partnership with the RSPB came to an end in the summer of 2018. It was agreed the partnership would continue on a rolling basis and a new agreement is to be drawn up.

Metropolitan Police Service

In late 2018, a working group was formed to create a Police Challenge activity pack with the support of the Metropolitan Police. This pack is to be the start of a partnership with the Met Police to be launched in 2019. The group members were young women working on element 4 of their Queen's Guide award.

Membership growth & retention

Following the release of Girlguiding's Our Plan at the end of last year, our two lead volunteers for membership growth and retention have been working to support counties with their growth plans and help them with funding applications and ideas. In 2018, they have visited Girlguiding Sussex East, Kent Weald, Greater London Kent, and Kent West counties to run sessions on recruitment and retention. They have also held a session at the region Steering Group and as part of a national training session. They have developed the region's growth plan and worked with the growth and insight team at Girlguiding to bring two of their projects, 'Delivering Diversity' and 'Space to Grow', into our region.

Delivering Diversity

Through 'Delivering Diversity', our lead volunteers for growth and retention are working closely with two project workers at Girlguiding to bring guiding to areas and individuals who may not have otherwise been able to take part. Our lead volunteers are working closely with the HQ staff as well as the county commissioners for Girlguiding London North East and London North West counties. As part of this initiative, the region was awarded £2,500 of funding from the Uniformed Youth Fund to spend on recruitment in deprived areas of the region by March next year.

Space to Grow

As part of 'Space to Grow', our lead volunteers for growth and retention successfully bid for Girlguiding to recruit Growth and Communities Coordinators in Girlguiding Croydon, Surrey East and Kent West counties. Once these members of HQ staff are in place they will work with the counties and our lead volunteers to grow guiding in those areas.

Stay Awhile

Due to underspend from 'Stay Awhile', our three-event roadshow about volunteer retention last year, we awarded £200 of seed-funding to fifteen local volunteer retention projects which had to be carried out by March 2018. These projects included local recruitment campaigns, division annual reviews, Lead into Guiding and volunteer 'thank you' events, and events for members of The Senior Section.

Mission Transition

Our lead volunteers for membership growth and retention successfully applied for £10,000 of funding from Girlguiding's Membership Recruitment and Retention Fund. They initially planned to use it to deliver a series of events across the region under the theme of 'Mission Transition' to help members to understand how to support girls to move up to the next section and to share good practice and ideas. Plans for the events had to change and we will now be offering a one-day 'Mission Transition' event in January 2019. The day will be an interactive workshop on the topic of transitions between sections and how to practically implement these within local areas. Following on from the event, counties that attend will be given the opportunity to apply for seed funding of up to £250 to bring their own 'Mission Transition' ideas to fruition.

Supporting Girlguiding nationally

New programme launch

Girlguiding launched its new programme in July 2018. We supported them in promoting this to our members via our communications channels and the press, having trained up new programme 'spokespeople' in our region to conduct media interviews about the launch. As part of this, the marketing and communications staff team created shareable graphics relating to aspects of the new programme like Theme Awards and Gold Awards to help make them accessible to our members.

Recruitment campaign

In October 2018, Girlguiding launched its new national recruitment campaign with the tagline '#InspireGirls'. We supported them in promoting this via press and communications channels and helped them distribute recruitment posters and leaflets throughout our region.

Digital communications

Staff and volunteer teams responsible for our digital presence on social media have continued to raise the profile of the organisation using Facebook, Twitter and Instagram. Through a weekly memo sent out to county commissioners and communications and PR advisers we have been able to keep counties aware of both region and national communications and PR plans and priorities, and we continue to support them to achieve success on social media.

We welcomed a new Lead Volunteer for Digital to the marketing and communications team in March 2018. She has helped us develop our social media strategy by working with our Marketing & Communications Coordinator to create a survey about the social media use of our members. Designed to gauge their own usage of different platforms, their preferences, and their thoughts on our social media output, we are using the results to focus our social media strategy and priorities. This includes the creation of region social media guidelines to help leaders feel more confident that they are using social media effectively and safely, exploring the use of Instagram 'takeovers' especially in conjunction with The Hive, a new communication offering for members aged 14-30, and a commitment to run the social media survey regularly.

Social media reach

This year, the Girlguiding LaSER Facebook page has received an average of 41 new likes per month, the Twitter account 42 new followers per month and the Instagram 38 new followers per month. We have used the results of our social media survey, the monitoring of trends in social media interaction and analysis of our audiences on each platform to better hone our output to increase engagement across our feeds.

Press relations

We have a team of three lead volunteers for PR within the region. Each county in our region is assigned to one of the lead volunteers, who is a designated point of contact for the county public relations adviser (PRA) in that area in respect of their PR training needs and queries. The lead PR team understand that the key priorities for county PRAs include digital communications, marketing and branding, engaging with the media, and overall confidence in being spokespeople for local guiding. In 2018, the team provided training for county PRAs which focused on interacting with the press and how to shout out about Girlguiding in press and public relations situations.

The 14-30 age group

In 2018 we increased our opportunities offered to members aged 14-30 in line with changes in offerings to this age group nationally as part of Girlguiding's new programme. The Senior Section will be split into Rangers, for 14-18 year olds, and a new offering for 18-30 year old members as yet unnamed.

The Hive

A group of members working towards their Queen's Guide award formed a task and finish group to redevelop the communications offering from the region to The Senior Section. It was decided to stop sending out Aqua News, a quarterly newsletter for members of The Senior Section, and create a new space on social media and the Girlguiding LaSER website for members aged 14-30. Called The Hive, it launched in September 2018 with a blog on the website and a dedicated Facebook and Instagram account run by the members of the task and finish group. Members in this age group were encouraged to submit blogs and engage in discussions.

Girlguiding LaSER Champions

In 2018 the Girlguiding LaSER Champions, Girlguiding LaSER's advocacy group comprising members aged 14-26, worked on the development of the Parliament Week 2018 resource and held a workshop at Journey Camp related to Parliament Week themes.

Shadowing a peer day

2018 was the 60th anniversary of the appointment of the first female peer into the House of Lords, and through our partnership with the UK Parliament we were able to offer seven of our members aged 14-18 the opportunity to join Girlguiding members from across the UK to shadow a female peer. The group of young women were even featured on ITV News!

External engagement

Led by the marketing and communications team, we have continued to provide members with exciting opportunities to speak out about the positive impact of Girlguiding and the rights of girls and young women everywhere. In 2018 this included supporting county volunteers to coordinate Girlguiding's presence at Brighton Pride and a continued partnership with UK Parliament. 2018 was the 100th anniversary of the first women being given the right to vote, and as well as encouraging our members to take part in Parliament Week we also encouraged them to get involved with Equaliteas, UK Parliament's own celebration of the anniversary. We also endorsed the 'Libertea' badge and activity pack, designed by Egham Rangers in collaboration with Royal Holloway University, which invites young members in every section to explore the history of women's right to vote and empowers them to speak out about what they believe in.

Girlguiding LaSER Ambassadors

Girlguiding LaSER has four ambassadors, all of whom have experience and expertise in areas ranging from STEM to adventure. They meet regularly and provide strategic support to the region in different forms, attending events both within guiding and beyond as well as sharing the work of Girlguiding LaSER within their networks. We have continued to explore new ways to involve them to further the work of Girlguiding LaSER.

The Girlguiding LaSER website

In July 2018, our new website went live. Through the new blogging feature, we can showcase girl voice in our region, and all members are invited to submit stories to us to share their experiences of events and activities and to discuss the things that matter to them. The Lead Volunteer for Digital sends out a monthly blogging memo to those who have let us know they would like the ability to blog on our website with a round-up of recent posts and suggestions for topics of future blogs. In September 2018, the blog section expanded to include the new blog of The Hive, where members aged 14-30 are encouraged to submit posts about topics both guiding and non-guiding that are relevant to them.

The region website has been designed as a hub for members to find all the information that they need with ease, including an FAQs section. There is also a simple contact form that can be used if more information is needed or for any other queries or comments. Because GDPR legislation was introduced in May 2018, compliance has been factored into the photographs and information used, and this continues to be reviewed on an ongoing basis.

Data protection

The new General Data Protection Regulation (GDPR) was introduced by the European Union in May 2018. As a result, we have worked closely with Girlguiding to ensure that we operate in a compliant way when it comes to member information, including photographs. As per Girlguiding policy, our monthly Raspberry Ripple newsletter has become opt-in due to its marketing content, and all members were encouraged to update their preferences in GO to reflect whether they wanted to hear from us.

As well as this, we have also updated our photo consent forms for events to reflect Girlguiding's guidance on this, and we are reviewing the photographs we have stored in the region office in order to permanently delete any that we cannot verify we have correct permissions for. The same applies for any other personal data, which is only being collected and stored for an intended purpose and destroyed once that purpose has been fulfilled. This guidance is being filtered down to county level and below, and LaSER staff are on hand to advise volunteers as needed.

Finally, we have also introduced the use of a region Sharepoint site for the internal storage and sharing of documentation. This can only be accessed by staff and volunteers with a region email address and 'Permissions' have been established to ensure that staff and volunteers can only see data that they need to have access to, and which will be deleted once it is no longer needed. Staff members in the region office have been shown how to use this effectively and guidance is being passed onto lead volunteers on an ongoing basis.

Finance

Girlguiding LaSER continues to be in a stable financial position during 2018 in terms of the underlying income and expenditure. There was an increase in the reserves of £72, 026. This is a positive indicator of Girlguiding LaSER's financial strength. These funds are for future investment in guiding activities, organizational infrastructure costs and operational activities.

Staff

There were limited vacancies in 2018. These were filled within the year.

Outdoor centres

Cudham Shaws Outdoor Centre

2018 was a busy year at Cudham Shaws Outdoor Centre.

Journey Camp ran from the 26 - 29 July 2018 at the campsite and meetings for this started in January. Volunteers and staff worked extremely hard to ensure that the camp was a great success.

2018 also saw the continuation of the partnership between Girlguiding LaSER and the RSPB at Cudham with the 'Resource Centre' refurbished, painted and renamed the 'Nature Cabin'.

Within the Nature Cabin each wall is dedicated to a season, with exciting activities to try and great ways to earn each season's RSPB Growing Up Wild Paw Print badge.

The RSPB also provided then new observation boards, linked to the Cudham Shaws Nature Trail. These were created by Dr Judy Johns and the Friends of Cudham Shaws kindly paid for the posts that the observation boards are fixed to.

Cudham hosted nine events in 2018, an increase from the seven events hosted in 2017. These events relied very heavily on the support of adult volunteers from Friends of Cudham Shaws and local Trefoil Guilds to run bases, supply tea and coffee for leaders and carry out duties like car park marshalling, reception and running the mobile shop. The events were a great success, attracting nearly 750 people in total.

Friends of Cudham Shaws ran a number of social and fundraising events throughout the year and gave a donation of £2,000 to Cudham Shaws. This donation was spent on new kitchenware for the accommodation buildings, including new crockery, cutlery, roasting tins and weighing scales. Improvement works continue on site and during the quieter month of December the Cudham staff carried out refurbishment work to the Badgers building which included new toilet suites, hand washing basins, painting and new flooring to the bedrooms and the wash room.

New curtains in Silver Birches were created and installed by Jean Bagley and the Hazeltyne quilters and they are a great addition to the building.

Cudham Shaws has also developed its social media pages and now has Instagram as well as Twitter and Facebook, and these continue to be well used by our membership.

Chigwell Row

2018 saw the team at Chigwell Row developing outdoor skills including attendance of a Bushcraft Practitioners course and Forest School Leader course. The site team picked up on these skills and, with lots of enthusiasm, developed a programme ready to roll out to groups.

Chigwell's links with Essex Wildlife Trust, Woodland Trust and the RSPB have strengthened and there has been good usage of the Brilliant Birds pack and various other resources housed on site. Trees and wildlife corridors have been planted and a variety of different habitat areas have been created to improve Chigwell's species numbers and diversity on site.

The top adventure activities at Chigwell for 2018 were water zorbing, climbing, the crate challenge and archery, and the small instructor team supervised over 1, 000 hours across the various activities during the year.

With assistance from Girlguiding LaSER, Chigwell was able to purchase a mobile bouldering wall, complete with overhangs, easy faces and more challenging routes. This has proved popular on event days, as well as school PE climbing bookings.

Chigwell also added body zorbing to their activity list and it has proved a popular activity for all sections, with young people developing games and suggesting ever more adventurous ways to play.

Always on the lookout for more activities, the team are putting together some proposals to sustain the site for the next generation of young adventurers. Chigwell also welcomed several more Rangers and Explorers to their team, all of whom volunteered with professionalism throughout the hot summer.

Several of the young instructors completed an Arrows archery course allowing them to instruct soft archery; it also gave them an insight into moving onto an adult qualification at 17.

The Chigwell events for 2018 were 'Come to Camp' and a 'Guide and The Senior Section activity day' which ran alongside each other in June, with the Segways being a particularly popular activity.

'Bookworm' was the theme for the Rainbow and Brownie day in September and it was one of the wettest days of the year! The young sections made the most of their days, sheltering from the rain and enjoying jumping in the mud as much as some of their activities.

The two Baden Powell Adventures saw the older Guides driving cars and flying in light aircrafts. Both events proved popular and the staff met some lovely young people from the region.

The Chigwell team were also pleased to be asked to assist at Journey Camp with their activity programme and enjoyed a few days away at Cudham. The team came back invigorated after having had a great time.

Hot water was installed within the top toilet block, improving the facilities for campers and day visitors alike. The team also worked hard to install a new office booking system, making the booking process smoother for groups and allowing more flexibility with activities

In 2019, we are planning to renovate the crazy golf course and bring hot water to other toilet blocks.

Learning and development

Girlguiding has stipulated that all volunteers must have completed A Safe Space level 1 training by 2020. We will ensure that all Girlguiding LaSER volunteers are aware of this and reassure them that completing the e-learning module is simple and can fit into even the busiest of lifestyles. We will commit to making sure our members are aware of the e-learning opportunities on offer in general. We will continue to deliver A Safe Space training, training for commissioners, tutors, trainer and prospective trainers.

We will continue to work on improving peer education in the region by increasing the number of peer educators and county peer education coordinators in our region in order that we can grow the number of sessions delivered.

Activities and adventure

We will continue to hold large scale events for the region including a trip for Rangers to Belgium to celebrate World Thinking Day, and Rainbow units will visit zoos, wildlife parks and aquariums in the autumn.

We will continue to work with partners to enable girls to learn new things. This includes continuing our partnership with the RSPB and setting up a 'nature cabin' at the Cudham Shaws Campsite. Our partnership with Macmillan will end in October 2019 so we will be working hard to reach our £72,000 target. We will also be starting a new partnership with the Metropolitan Police with a launch event in March to release the activity pack designed for Guides.

Girlguiding LaSER International Opportunities (LaSERIO) are for Guides and members aged 14-18 at the time of travel. One of the four LaSERIO expeditions is for adults only, where participating members need to be aged 18-25 at the time of travel. Our 2019 LaSERIO trip destinations are Zanzibar, Argentina, Mongolia, Thailand and Uganda.

Membership growth & retention

As part of the Mission Transition project, we will be offering seed-funding to counties who attend the planned event in 2019. These counties will be able to run their own transition-related projects, with the intention of helping us to ensure that more girls transition between sections and are retained in guiding.

We will help Girlguiding to embed the 'Space to Grow' and 'Delivering Diversity' projects in our region and ensure that we continue to support the project workers in the initiatives and events they run and attend.

The 14-30 age group

We will continue to involve Rangers and the 18-30 age group in the work of the region by encouraging them to get involved in the work of The Hive including creating content for the blog, participating in a proposed event at Kew Gardens using a £500 grant from Grow Wild, and through the eventual recruitment of the new admin team.

We will be inviting 14-25 year old members to apply to join the LaSER Champions on an ongoing basis, whereas previously there were only two set recruitment periods per year. At the end of 2018, the term of the current chair of the Champions came to an end and so we have begun recruitment for a new chair. We will ensure that the new chair plays a more strategic role and is more involved in the wider marketing and communications team, and once they are in position in the new year we will support them to spearhead new ideas and projects for the Champions to be a part of. This will include producing Girlguiding LaSER's resource booklet for Parliament Week for the third consecutive year.

External engagement

We have also begun recruitment for new ambassadors to join the Girlguiding LaSER team, with a deadline for applications set in January 2019. We will be selecting ambassadors whose skills and experience can be linked to Girlguiding's new programme themes and will continue to explore new ways of involving them in the work of the region and ensure they are firmly part of the team.



Data protection

We will continue to review our policies and processes on data to ensure they are compliant with GDPR. This will include training for volunteers. We will be working with campsite staff to ensure that websites and social media profiles are compliant, and to show them how to use Sharepoint and Microsoft Forms for storage and file-sharing purposes.

The financial statements annexed to this report are those of Girlguiding LaSER and reflect the activities it undertakes. Counties, divisions, districts and units are responsible for their own finances.

Statement of financial activities (SOFA)

Income and expenditure for the year are detailed in the SOFA. Total income for the year amounted to £1,229,619 (2017: £1,126,321) and total expenditure amounted to £1,157,593 (2017: £1,063,896). Income and expenditure varies from year to year mainly depending on the charitable activities and events held by the region. The net surplus for the year amounted to £72,026 (2017: net surplus of £62,425).

The main sources of income for the charity were from:

1. Membership subscriptions, where the underlying subscription payable by members increased by £2.05, - £675,390 (2017: £552,005).
2. International activities - £158,331 (2017: £166,735).
3. Income from our campsites - £207,099 (2017: £214,942). In 2018 we ran two sites.
4. Large scale events in 2018 raised £106,534 per note 4 (2017: £72,478).

The main expenditure on charitable activities comprised:

1. Staff costs - £426,410 (2017: £421,428).
2. International trips (including share of support costs) - £281,901 (2017: £296,672).
3. Expenditure from our campsites (including a share of support costs) - £466,589 (2017: £476,836).
4. Large scale events (including a share of support costs) - £289,481 (2017: £164,628).

Balance sheet

The total net assets for the year increased by £72,076 in 2018. In 2018 they were £1,604,517 and in 2017 they were £1,532,491. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,165,397 (2017: £1,058,102).

Reserves 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.

The Board of Trustees, with the support of the Risk Group, reviewed the reserves policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments.

Reserves calculations

| The reserves held by Girlguiding LaSER should be: | 2018 | 2017 |
|---|-------------|-------------|
| Total running costs (administration, establishment, finance and payroll): | 642,726 | 650,319 |
| | | |
| Reserves calculation breakdown: | 2018 | 2017 |
| 6 months of running costs: | 321,363 | 325,160 |
| 25% of running costs for unforeseen eventualities: | 160,682 | 162,580 |
| Total reserves to be held: | 482,045 | 487,780 |
| | | |
| The reserves held by Girlguiding LaSER were: | 2018 | 2017 |
| Total general reserves at year end: | 1,342,517 | 1, 172, 491 |
| Less fixed assets in general reserves: | (340, 284) | (342,599) |
| Total: | 1, 002, 233 | 829,892 |

Designated funds

The specific uses and needs met by the designated funds are detailed separately in notes to the financial statements (see note 14).

Fundraising statement

Fundraising activities are undertaken in the following cases:

- International trips - The participants will undertake fundraising activities when raising funds for their international trips either as a group or individually. The fundraising procedures are clearly laid out for the participants in the 'international trip guidelines'. These are issued to all the groups that are taking part in international trips.
- Friends of Cudham and Friends of Chigwell campsites - 'friends' of the campsites will be undertaking fundraising activities to raise funds for the campsites.
- Fundraising was undertaken on behalf of the charity and monitored by fundraising organisers themselves. Procedures are clearly defined for participants who undertake fundraising. No professional fundraisers were used and all due procedures were followed. There was no failure reported to the charity. No complaints were received for the fundraising activities that were undertaken. All steps were taken to protect vulnerable people and others from unreasonable intrusion on personal privacy. There were no unreasonable persistent approaches made or undue pressure put on individuals or groups in the course of the fundraising.

Risk policy

To support the trustees in the effective management of risks to the charity, the Risk Group maintains a register of significant risks and controls to reduce or transfer these risks. In Q1 every year, the Risk Group tests these controls and reports to the trustees.

More than 95% of the items on the risk register are classified as risk mitigated.

- In 19% of these cases, the risk was mitigated but the controls expected were not in place; another process was in place that managed the risk.

The other 23% included new policies, systems and procedures which have been established in order to mitigate any identifiable risks.

- 4% were not mitigated (the controls expected were not in place nor were there any other methods for managing that risk).

A number of cases of non-mitigation were due to capacity issues and a lack of necessary staff or volunteers in the role. The table below demonstrates this:

| Risk type | Risk detail | Control |
|---|--|---|
| Finance risk: budgetary control and monitoring. | Failure to manage assets due to the difficulty in appointing a trustee treasurer. | A trustee treasurer was appointed at the end of 2018. Until this point, the finances of the organization were managed and overseen by the region manager, who is a qualified accountant, a temporary finance manager and the deputy chief commissioner. |
| Governance risk: properties and campsites. | Failure to protect campsite assets due to lack of control and influence over campsite strategy, resulting in missed opportunities from bookings. | A Property Group was established at the end of 2018 to oversee the management of the campsites and the region office. |
| External risk: marketing and communications | Failure to manage adverse media and social media coverage resulting in reputational damage. | A volunteer chair of marketing and communications was appointed in November 2018. Until then, to offset any risk the processes were overseen by the region marketing and communications manager. |

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. Both accounts are held with NatWest.
- Capital that was not immediately required nor part of the general working capital was held on deposit with Virgin Money, offering a better interest rate. This account has instant access. Requirements were reviewed by the finance department on a quarterly basis.
- Any capital that was not expected to be used within the year was held in a COIF share account with CCLA.
- The Board of Trustees, with the support of the Risk Group, reviewed the investment policy during the year. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity

Remuneration

Pay structure

Girlguiding LaSER were committed to ensuring that we paid our staff fairly and in a way which ensured we attracted and retained the right skills to have the greatest impact in delivering our charitable objectives.

In determining Girlguiding LaSER's remuneration policy the Board of Trustees took into account all factors which were deemed necessary. The objective of the policy was to ensure that the staff team were provided with appropriate incentives to encourage enhanced performance and were, in a fair and responsible manner, rewarded for their individual contributions to the success of the charity.

Remuneration review

The region manager and chief commissioner undertook a review of staff pay awards, including any bonuses, and will continue to do so on an annual basis. This review was based upon the staff performance review and changes to the inflation rate. The pay structure is in line with Girlguiding. Staff at Girlguiding LaSER receive 'Outer London Weighting'. All salaries are also in line with the Living Wage.

Other emoluments

The Board of Trustees reviewed and ratified the pension arrangements and any termination agreements, all of which were in line with statutory and regulatory guidelines. The Board of Trustees was supported in their decision by HR experts and similar experts in this field.

Pensions

Royal London are Girlguiding LaSER's pension provider. The pension scheme is fully compliant with auto-enrolment legislation and its governance is reviewed by the Board of Trustees. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

Financial statements for 2018

The annual financial statements for 2018 are annexed to this report and include a report by the region's auditors, Brewers. The financial statements comply with current statutory requirements and with the requirements of the royal charter and were approved by the Board of Trustees at its meeting on 20 July 2019.

Annual report

This report was approved by the Board of Trustees on 14 August 2019. The chief commissioner in her role as chair was authorised to sign the report and financial statements on its behalf.



Sally Christmas
Chief Commissioner and Chair of the Board of Trustees
14 August 2019

Statement of the Board of Trustees' 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.

Independent auditor's report to Guide Association London and South East England trustees

Opinion

We have audited the financial statements of The Guide Association London and South East England (the 'charity') for the year ended 31 December 2018 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of 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 2018 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 requirements of 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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' responsibilities statement on page 37 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 liquidate the charity or 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.

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

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.



Brewers
Statutory Auditor

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Brewers 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.

Statement of financial activities

Year ended 31 December 2018

| | Note | Unrestricted funds General funds £ | Designated funds £ | Restricted funds £ | 2018 Total funds £ | 2017 Total funds £ |
|--|-------|--|-----------------------|-----------------------|--------------------------|--------------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 677,009 | 1,023 | 36,851 | 714,883 | 614,680 |
| Income from other trading activities | 3 | 1,496 | 38,683 | - | 40,179 | 55,140 |
| Income from charitable activities | 4 | 264,865 | 207,099 | - | 471,964 | 454,155 |
| Investment | | 2,593 | - | - | 2,593 | 2,347 |
| Total income | | 945,963 | 246,805 | 36,851 | 1,229,619 | 1,126,322 |
| Expenditure on: | | | | | | |
| Costs of raising funds | 5 | - | 21,239 | - | 21,239 | 23,352 |
| Expenditure on charitable activities | 6 | 656,794 | 476,110 | 3,450 | 1,136,354 | 1,040,544 |
| Total expenditure | | 656,794 | 497,349 | 3,450 | 1,157,593 | 1,063,896 |
| Net income/(expenditure) before transfers | | 289,169 | - 250,544 | 33,401 | 72,026 | 62,426 |
| Transfers between funds | 14/15 | - 119,143 | 181,627 | - 62,484 | - | - |
| Net movement in funds | | 170,026 | - 68,917 | - 29,083 | 72,026 | 62,426 |
| Balances brought forward at 1 January 2018 | | 1,172,491 | 119,952 | 240,048 | 1,532,491 | 1,470,065 |
| Balances carried forward at 31 December 2018 | | 1,342,517 | 51,035 | 210,965 | 1,604,517 | 1,532,491 |

Balance sheet

Year ended 31 December 2018

| | Note | 2018 | | 2017 | |
|---|------|------------------|------------------|------------------|------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 9 | | 645,873 | | 493,626 |
| | | | | | |
| | | | | | |
| Current assets | | | | | |
| Stock | 10 | 31,451 | | 35,518 | |
| Debtors | 11 | 91,921 | | 66,759 | |
| Bank and cash balances (interest bearing accounts) | | 1,165,397 | | 1,058,102 | |
| | | 1,288,769 | | 1,160,379 | |
| | | | | | |
| Creditors: amounts falling due within one year | 12 | (165,125) | | (121,514) | |
| | | | | | |
| Net current assets | | | 1,123,644 | | 1,038,865 |
| | | | | | |
| Provision for liabilities and charges | 20 | | (165,000) | | - |
| | | | | | |
| Net assets | 13 | | 1,604,517 | | 1,532,491 |
| | | | | | |
| | | | | | |
| Funds: | | | | | |
| Unrestricted funds | | | | | |
| General funds | | | 1,342,517 | | 1,172,491 |
| Designated funds | 14 | | 51,035 | | 119,952 |
| | | | | | |
| Restricted funds | 15 | | 210,965 | | 240,048 |
| | | | | | |
| | | | 1,604,517 | | 1,532,491 |

The accounts were approved and authorized for issue by the Board of Trustees on 14 August 2019 and signed on its behalf by:

Sally Christmas (Chair of the Board of Trustees)



Alan Lees (Trustee Treasurer)



Charity number: 308268

Statement of cash flows

Year ended 31 December 2018

Cash flows from operating activities:

Net cash provided by operating activities

Cash flows from investing activities

Dividends, interest and rents from investments

Purchase of tangible fixed assets

Disposal of tangible fixed assets

Net cash provided by investment activities

Change in cash and cash equivalents in the reporting period

Cash and cash equivalents at the beginning of the reporting period

Cash and cash equivalents at the end of the reporting period

| Note | 2018 £ | 2017 £ |
|------|------------------|------------------|
| 18 | 144,758 | 137,374 |
| | | |
| | (2,593) | 2,347 |
| | (36,107) | (67,874) |
| | 1,237 | - |
| | 107,295 | 71,847 |
| | | |
| | 107,295 | 71,847 |
| | 1,058,102 | 986,255 |
| | 1,165,397 | 1,058,102 |

1 Accounting policies

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the region, which include those of the two sites operated by the region at Chigwell Row & Cudham Shaws.

The accounts (financial statements) have been prepared under the historical cost convention with items recognized 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 Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2013 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding LaSER 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 LaSER'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.

(b) Fund accounting

The region's unrestricted funds consist of funds which may be used for any of its 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 any purpose.

Designated funds:

Designated funds are those funds set aside by the Board of Trustees for specific purposes, together with the funds held by the site management committees and Friends' groups for use at the relevant site. Details of the purpose of each fund are set out in note 14.

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 15.

(c) Income

There are three main income streams for the charity: annual subscriptions received from the membership within the London and South East England region; international trip payments made by those participating in trips organised by the charity; and campsite income is generated from the provision of accommodation, camping opportunities, events and activities on the campsite. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with 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. Income for international trips from participants is deferred to the year of the trip.

(d) 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 activities reflects the cost of paying for and organising the trips, the expenditure on campsites covers the cost of operating the site, marketing and publicity is mainly concerned with raising awareness throughout the region and the grants payable comprise payments made to other Girlguiding charities to assist with the 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.

(e) Fixed assets

Depreciation is provided at rates calculated to write off the value of assets over their estimated useful lives. The rates used are:

| | |
|--|--|
| Freehold and leasehold property | over the shorter of the remaining term of the lease, or 50 years |
| Furniture, fittings and office equipment | 10% - 20% straight line |
| Motor vehicles | 25% reducing balance |

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 13. These funds are then used to write off the asset over its estimated useful life.

(f) Stock

Stock is valued at the lower of cost and net realizable value.

(g) Debtors

Debtors are stated at their recoverable amount - that is, the amount that it is anticipated will be received, or the amount that has been paid in advance for goods and services.

(h) Creditors

Creditors are recognised when the charity has a present legal or constructive obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated with sufficient reliability. Creditors are stated at their settlement amount - that is, the amount that it is anticipated will be paid to settle the charity's liabilities.

(i) Financial instruments

The charity's financial assets and liabilities qualify as basic financial instruments and as such are initially recorded at cash, transaction or settlement value. Subsequently, Current Assets and Liabilities are measured at cash or settlement value.

(j) Pensions

The region contributes to a money purchase pension scheme on behalf of its employees. The scheme is operated by The Pensions Trust for Charities and Voluntary Organisations. Contributions to the scheme are a set percentage of individual salaries and are charged to the general fund as incurred.

(k) Operating leases

Rentals paid under operating leases are charged on a straight line basis over the term of the lease.

(l) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognized in the financial statements. There are no areas of critical estimate or significant judgement that affects the preparation of these financial statements.

2 Donations and legacies

| | Unrestricted funds | | | | 2018 | Unrestricted funds | | | | 2017 |
|---------------|--------------------|------------------|------------------|--|----------------|--------------------|------------------|------------------|--|----------------|
| | General funds | Designated funds | Restricted funds | | Total funds | General funds | Designated funds | Restricted funds | | Total funds |
| | £ | £ | £ | | £ | £ | £ | £ | | £ |
| Subscriptions | 675,390 | - | - | | 675,390 | 551,975 | 30 | - | | 552,005 |
| Donations | 1,619 | 1,023 | 36,851 | | 39,493 | 1,187 | 24,947 | 36,541 | | 62,675 |
| | 677,009 | 1,023 | 36,851 | | 714,883 | 553,162 | 24,977 | 36,541 | | 614,680 |

3 Income from other trading activities

| | Unrestricted funds | | | | 2018 | Unrestricted funds | | | | 2017 |
|---------------------------------------|--------------------|------------------|------------------|--|---------------|--------------------|------------------|------------------|--|---------------|
| | General funds | Designated funds | Restricted funds | | Total funds | General funds | Designated funds | Restricted funds | | Total funds |
| | £ | £ | £ | | £ | £ | £ | £ | | £ |
| Campsite shops & other trading income | 1,496 | 32,314 | - | | 33,810 | 12,143 | 31,211 | - | | 43,354 |
| Rental income | - | 6,369 | - | | 6,369 | - | 6,369 | - | | 6,369 |
| Fundraising events by Friends' groups | - | - | - | | - | - | 5,417 | - | | 5,417 |
| | 1,496 | 38,683 | - | | 40,179 | 12,143 | 42,997 | - | | 55,140 |

4 Income from charitable activities

| | Unrestricted funds | | | | 2018 | Unrestricted funds | | | | 2017 |
|---------------------------------|--------------------|------------------|------------------|--|----------------|--------------------|------------------|------------------|--|----------------|
| | General funds | Designated funds | Restricted funds | | Total funds | General funds | Designated funds | Restricted funds | | Total funds |
| | £ | £ | £ | | £ | £ | £ | £ | | £ |
| International activities | 158,331 | - | - | | 158,331 | 166,735 | - | - | | 166,735 |
| Grants | - | - | - | | - | - | - | - | | - |
| Programme & training activities | 106,534 | - | - | | 106,534 | 72,478 | - | - | | 72,478 |
| Campsites - activities | - | 207,099 | - | | 207,099 | - | 214,942 | - | | 214,942 |
| | 264,865 | 207,099 | - | | 471,964 | 239,213 | 214,942 | - | | 454,155 |

5 Costs of raising funds

| | Unrestricted funds | | | | Unrestricted funds | | | |
|------------------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| | General funds | Designated funds | Restricted funds | 2018 Total funds | General funds | Designated funds | Restricted funds | 2017 Total funds |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Fundraising events | - | - | - | - | - | 3,006 | - | 3,006 |
| Campsite shops & merchandise | - | 21,239 | - | 21,239 | - | 20,346 | - | 20,346 |
| | - | 21,239 | - | 21,239 | - | 23,352 | - | 23,352 |

6 Expenditure on charitable activities

| | Unrestricted funds | | | | Unrestricted funds | | | |
|---------------------------------|--------------------|------------------|------------------|-----------|--------------------|------------------|------------------|-----------|
| | General funds | Designated funds | Restricted funds | 2018 | General funds | Designated funds | Restricted funds | 2017 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| International activities | 281,901 | - | - | 281,901 | 296,672 | - | - | 296,672 |
| Grants payable | - | 350 | - | 350 | - | 11,900 | - | 11,900 |
| Programme & training activities | 280,310 | 9,171 | - | 289,481 | 164,628 | - | - | 164,628 |
| Marketing & publicity | 94,583 | - | 3,450 | 98,033 | 89,903 | - | 605 | 90,508 |
| Provision of Campsites | - | 466,589 | - | 466,589 | - | 476,836 | - | 476,836 |
| | 656,794 | 476,110 | 3,450 | 1,136,354 | 551,203 | 488,736 | 605 | 1,040,544 |

Staff costs of £426, 410 (2017: £421, 428) and support costs of £102, 036 (2017: £133, 802) have been shared across and included in the above activities.

7 Staff costs

Gross pay
Social security costs
Other pension costs
Termination payment

| 2018 £ | 2017 £ |
|-----------|-----------|
| 368,187 | 347,110 |
| 28,186 | 27,188 |
| 30,037 | 24,055 |
| - | 23,075 |
| 426,410 | 421,428 |

The average number of employees was:

RHQ
Campsites
Growing Guiding

| 2018 | 2017 |
|------|------|
| 10.3 | 10.3 |
| 11.2 | 11.2 |
| 0.0 | 0.5 |
| 21.5 | 22.0 |

The key personnel of the charity comprised the region manager for whom the total emoluments were £51, 298 in 2018 (2017: £50, 684). No trustee received any remuneration in either 2018 or 2017.

8 Support costs

| | 2018 | 2017 |
|-------------------------|---------|---------|
| Computer support | 11,555 | 11,570 |
| Photocopier | 4,441 | 5,664 |
| Postage and stationary | 6,680 | 11,884 |
| Staff recruitment | 264 | 4,814 |
| Insurance | 4,106 | 4,007 |
| Property costs | 4,186 | 3,312 |
| Utilities | 3,452 | 5,683 |
| Telephone | 7,791 | 10,419 |
| Repairs and maintenance | 6,776 | 13,645 |
| Life assurance | 4,302 | 2,330 |
| Steering group meetings | 8,124 | 8,579 |
| Subscriptions | 1,244 | 2,603 |
| Training | 1,953 | 4,571 |
| Welfare and travel | 2,943 | 5,175 |
| Payroll | 1,575 | 1,310 |
| Sundry | 3,103 | 2,402 |
| Depreciation | 11,829 | 14,873 |
| Bank charges | 1,978 | 1,939 |
| Governance costs | 15,734 | 19,022 |
| | 102,036 | 133,802 |

Allocation of support costs

Programme and training activities
Marketing and publicity
Provision of campsites
International activities

| 2018 | 2017 |
|---------|---------|
| 25,894 | 21,444 |
| 9,159 | 11,789 |
| 38,675 | 61,927 |
| 28,308 | 38,642 |
| 102,036 | 133,802 |

Support costs are allocated on a percentage share of the total cost.

Governance costs

Audit fee - Brewers
Accountancy Brewers
Audit Fee previous auditor
Accountancy fee - previous auditor
Legal costs

| 2018 | 2017 |
|--------|--------|
| 6,200 | - |
| 2,400 | - |
| 1,738 | 6,250 |
| 992 | 4,720 |
| 4,404 | 8,052 |
| 15,734 | 19,022 |

9 Fixed assets

Cost

| |
|-----------------------|
| At 1st January 2018 |
| Reclassification |
| Additions |
| Disposals |
| At 31st December 2018 |

Depreciation

| |
|-----------------------|
| At 1st January 2018 |
| Reclassification |
| Charge for the year |
| Disposals |
| At 31st December 2018 |

Book Value

| |
|-----------------------|
| At 31st December 2018 |
| At 31st December 2017 |

| Land & buildings: | | | | |
|-------------------|-----------|-----------|----------------------|-----------|
| Freehold | Long | Short | Fixtures, fittings & | Total |
| £ | leasehold | leasehold | equipment | £ |
| | £ | £ | £ | |
| 296,972 | 551,595 | 56,612 | 416,374 | 1,321,553 |
| | (89,770) | 89,770 | - | - |
| - | | 165,000 | 36,107 | 201,107 |
| - | (80,497) | (56,612) | (113,856) | (250,965) |
| 296,972 | 381,328 | 254,770 | 338,625 | 1,271,695 |
| 154,427 | 292,466 | 56,612 | 324,422 | 827,927 |
| - | (63,212) | 63,212 | - | - |
| 5,939 | 7,627 | 5,311 | 28,745 | 47,622 |
| - | (80,497) | (56,612) | (112,618) | (249,727) |
| 160,366 | 156,384 | 68,523 | 240,549 | 625,822 |
| 136,606 | 224,944 | 186,247 | 98,076 | 645,873 |
| 142,545 | 259,129 | - | 91,952 | 493,626 |

All the charity's assets are used for charitable purposes.

10 Stock

The stock figure of £31, 451 (2017: £35, 518) represents goods and badges for resale valued at cost.

11 Debtors

Prepayments of general expenses
Prepayments of future activity expenses
Other debtors

| 2018 £ | 2017 £ |
|-----------|-----------|
| 10,377 | 12,329 |
| 81,170 | 42,645 |
| 374 | 11,785 |
| 91,921 | 66,759 |

12 Creditors

Creditors: amounts falling due in less than one year

Social security and other taxes
Other creditors
Accruals for general expenses
Accruals and deferred income for future activities

| 2018 £ | 2017 £ |
|-----------|-----------|
| 16,791 | 7,794 |
| 1,303 | 15,742 |
| 24,527 | 20,531 |
| 122,504 | 77,447 |
| 165,125 | 121,514 |

13 Analysis of net assets

| | 2018 | | | | | 2017 | | | | |
|-------------------------|-------------------|------------------------------|---|--|------------------|-------------------|------------------------------|---|--|------------------|
| | Fixed Assets £ | Cash & bank balances £ | Other net current assets/ (liabilities) £ | Provision for liabilities & charges £ | Total £ | Fixed Assets £ | Cash & bank balances £ | Other net current assets/ (liabilities) £ | Provision for liabilities & charges £ | Total £ |
| General funds | 340,284 | 1,043,986 | (41,753) | - | 1,342,517 | 342,599 | 849,129 | (19,237) | - | 1,172,491 |
| Designated funds | - | 51,035 | - | - | 51,035 | - | 119,952 | - | - | 119,952 |
| Restricted funds | 305,589 | 70,376 | - | (165,000) | 210,965 | 151,027 | 89,021 | - | - | 240,048 |
| Total net assets | 645,873 | 1,165,397 | (41,753) | (165,000) | 1,604,517 | 493,626 | 1,058,102 | (19,237) | - | 1,532,491 |

14 Movements in funds

General fund

These funds comprise the assets available to the region's Executive Committee, for use without any restrictions imposed by donors. Only one general fund is established for this purpose and the movements in that fund are shown on the Statement of Financial Activities.

Designated funds

| | Balance at 1st January 2018 | Income | Expenditure | Transfer from/(to) general fund | Balance at 31 December 2018 | Balance at 1st January 2017 | Income | Expenditure | Transfer from/(to) general fund | Balance at 31 December 2017 |
|---|-----------------------------------|---------|-------------|--|-----------------------------------|-----------------------------------|---------|-------------|--|-----------------------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| All except g are held at Region Headquarters | | | | | | | | | | |
| 14a Future Events Fund | 28,715 | - | - | (28,715) | - | 28,715 | - | - | - | 28,715 |
| 14b Development Grants Fund | - | - | - | - | - | 10,000 | - | (10,000) | - | - |
| 14c Region Chief Commissioner's Discretionary Fund | 5,073 | - | (350) | - | 4,723 | 5,173 | - | (100) | - | 5,073 |
| 14d Staff House Fund | 36,116 | 6,369 | - | - | 42,485 | 29,747 | 6,369 | - | - | 36,116 |
| 14e Held at and on behalf of Campsites | 29,247 | 239,413 | (487,828) | 219,168 | - | 264,260 | 263,293 | (498,306) | - | 29,247 |
| 14f International Travel Fund | 2,403 | - | - | - | 2,403 | 550 | - | - | 1,853 | 2,403 |
| 14g Dee Duckett Fund | 401 | - | - | - | 401 | - | 2,201 | (1,800) | - | 401 |
| 14h Cudham Activities | - | 799 | - | - | 799 | 11,301 | - | - | (11,301) | - |
| 14i Capital Investment Funds | 8,826 | - | - | (8,826) | - | 8,826 | - | - | - | 8,826 |
| 14j Friends of Cudham | - | - | - | - | - | - | 1,882 | (1,882) | - | - |
| 14k Buchanan Legacy | - | 224 | - | - | 224 | - | - | - | - | - |
| 14l New Programme Fund | 9,171 | - | (9,171) | - | - | - | 9,171 | - | - | 9,171 |
| | - | - | - | - | - | - | - | - | - | - |
| | 119,952 | 246,805 | (497,349) | 181,627 | 51,035 | 358,572 | 282,916 | (512,088) | (9,448) | 119,952 |

- 14a The Future Events Fund consists of monies set aside to finance and facilitate future large-scale events that the region undertakes including surpluses from previous events where designated.
- 14b The Development Grants Fund is money set aside from subscription income for the use of any unit, district, division or county that wishes to apply for assistance with capital building guiding projects.
- 14c The Region Chief Commissioner's Discretionary Fund consists of donations received for use at her discretion. The expenditure represents grants made to individuals during the year.
- 14d The Staff House Fund is monies charged as rent on properties occupied by staff to be used for maintenance of properties.
- 14e The campsites each hold various designated funds which include all general income received, which are used for both capital expenditure and day to day site operation, as well as particular projects.
- 14f The International Travel Fund is surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made.
- 14g Dee Duckett Memorial Fund - to support international activities.
- 14h Funds set aside for activities at Cudham campsite.
- 14i Capital investment fund has been set up for future capital investments
- 14j Donation from Friends of Cudham for purchase of equipment.
- 14k Buchanan Legacy - to be used at the chief commissioner's discretion.
- 14l Fund for the new programme being launched on 21 July 2018.

Transfers from the general fund of £219,168 reflect the shortfall in income over expenditure for campsite activities. The transfers to the general fund of £28,715 and £8,826 reflects funds used in Journey Camp and assets purchased in the general fund.

15 Movements in funds

Restricted funds

| | Balance at 1st January 2018 £ | Income £ | Expenditure £ | Transfer to general fund £ | Balance at 31 December 2018 £ | Balance at 1st January 2017 £ | Income £ | Expenditure £ | Transfer to general fund £ | Balance at 31 December 2017 £ |
|---|--|-------------|------------------|-------------------------------------|--|--|-------------|------------------|-------------------------------------|--|
| Held at Region Headquarters: | | | | | | | | | | |
| 15a Chief's Memorial Fund | 19,323 | 4,256 | (500) | - | 23,079 | 15,896 | 3,927 | (500) | - | 19,323 |
| 15b Edwards Legacy | 5,100 | - | - | - | 5,100 | 5,100 | - | - | - | 5,100 |
| 15c King George VI fund | 7,299 | 982 | - | - | 8,281 | 6,394 | 905 | - | - | 7,299 |
| 15d Join Us | 8,851 | - | - | - | 8,851 | 8,956 | - | (105) | - | 8,851 |
| Held at or on behalf of campsites: | | | | | | | | | | |
| 15e Cudham - Brownie House | 101,834 | - | - | (12,469) | 89,365 | 101,834 | - | - | - | 101,834 |
| 15e - Badgers House | 33,696 | - | (1,554) | (2,164) | 29,978 | 33,696 | - | - | - | 33,696 |
| 15e Chigwell Row - Holiday House | 60,299 | - | - | (39,053) | 21,246 | 60,299 | - | - | - | 60,299 |
| 15f - Mobility Scooter | 1,648 | - | - | (1,648) | - | 1,648 | - | - | - | 1,648 |
| | | - | - | - | | | - | - | | - |
| 15g Membership Development Fund (CHQ) | - | - | - | - | - | 10,000 | - | - | (10,000) | - |
| 15h Buchanan Legacy | 498 | - | - | - | 498 | 291 | 207 | - | - | 498 |
| 15i Joyce Bennett Legacy - Chigwell | - | - | - | - | - | | 30,000 | - | (30,000) | - |
| 15j Mary Lewis Legacy - Cudham | 1,500 | - | (269) | - | 1,231 | - | 1,500 | - | - | 1,500 |
| 15k Diamond Duke of Edinburgh | - | 1,515 | - | - | 1,515 | - | - | - | - | - |
| 15l Snug | - | 6,000 | (648) | - | 5,352 | - | - | - | - | - |
| 15m Beryl Fitzgerald | - | 500 | (479) | - | 21 | - | - | - | - | - |
| 15n The Hive | - | 500 | - | - | 500 | - | - | - | - | - |
| 15o Growth & Retention | - | 10,000 | - | - | 10,000 | - | - | - | - | - |
| 15p Chigwell Fog | - | 7,150 | - | (7,150) | - | - | - | - | - | - |
| 15q Cudham Fog | - | 5,948 | - | - | 5,948 | - | - | - | - | - |
| | 240,048 | 36,851 | (3,450) | (62,484) | 210,965 | 244,114 | 36,539 | (605) | (40,000) | 240,048 |

- 15a** Chief 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 more open.
- 15b** Edward Legacy Fund - To send members under 30 to Our Chalet in Switzerland. Fund being reviewed by Girlguiding HQ who give us this grant.
- 15c** The King George VI Fund is to be used for leadership training. Also for bursaries for attendance at Girlguiding UK or county training centres.
- 15d** 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 us.
- 15e** The House Funds represent the current value of purpose-built self-catering accommodation at each site, originally paid for from grants, donations and fundraising income donated for this purpose and thus restricted income. This will be utilised to carry out works as per the survey findings.
- 15f** The fund represents the current value of an all-terrain mobility scooter funded by the Grange Farm Trust.
- 15g** The funding can be applied to a variety of retention activities. Such as event delivery, girl/volunteer support, learning and development, training delivery.
- 15h** Buchanan Legacy - To be used at the chief commissioner's discretion.
- 15i** Joyce Bennett Legacy to be used towards Chigwell activities.
- 15j** Mary Lewis Legacy to be used towards Cudham activities.
- 15k** Diamond Duke of Edinburgh - Fund for encouraging girls in areas of deprivation.
- 15l** Snug - Starting New Unit Grant - units can claim up to £500.
- 15m** Beryl Fitzgerald - Legacy received for Chigwell.
- 15n** The Hive - awarded by Grow Wild Youth Project Fund for event at Kew held in March 2019.
- 15o** Growth & Retention - Grant received from HQ for growth and retention programme.
- 15p** Chigwell Fog - Friends of Chigwell net surplus.

15q Cudham Fog - Friends of Cudham net surplus.

Transfers to the general fund of £62,484 reflects the depreciation charge incurred by the general fund in relation to the properties at Cudham and Chigwell of £55,334 and £7,150 for assets purchased for Chigwell.

16 Financial commitments

Minimum lease payments under operating leases were as follows:

Operating leases expiring

Not later than 1 year
Later than 1 year and not later than 5 years
Later than 5 years
Total

| 2018 Land & buildings | 2018 Other | 2017 Land & buildings | 2017 Other |
|-----------------------------|---------------|-----------------------------|---------------|
| £ | £ | £ | £ |
| - | 3,454 | - | 9,246 |
| - | 6,909 | - | 6,909 |
| - | 10,363 | - | - |
| - | | - | 16,155 |

17 Connected charities

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region. The region is one of the nine 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 & 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. This 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 are as follows:

Income:

Grants received from the Guide Association

| 2018 | 2017 |
|--------|--------|
| £ | £ |
| 22,753 | 31,722 |

18 Reconciliation of net income to net cash flow from operating activities

| | 2018 | 2017 |
|--|----------------|----------------|
| | £ | £ |
| Net income for the reporting period (as per the statement of financial activities) | 72,026 | 62,426 |
| Adjustments for: | | |
| Depreciation charge | 47,622 | 42,692 |
| Dividends, interest and rents from investments | 2,593 | (2,347) |
| Decrease in stock | 4,068 | 6,915 |
| (Increase) in debtors | (25,162) | (6,176) |
| Increase in creditors and provisions | 43,611 | 33,864 |
| | 144,758 | 137,374 |

19 Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind (2018: £nil). Expenses paid to the trustees in the year totaled £721 (2017: £191). These expenses were made up of eight trustees reimbursed for their travel expenses of £302 (2017: 5 trustees - £131), miscellaneous expenses for one trustee of £0 (2017: 1 trustee - £60) and £419 on food for trustee meetings.

Amanda Finn is a Partner at Gullands Solicitors. In 2018 the following transactions took place between the region and Gullands Solicitors: £2,304 for annual retainer legal advice (2017: £3,360) and £1,800 for legal property advice.

20 Provisions for liabilities and charges

Provisions of £165,000 made with anticipation of Chigwell lease expiry on 31st December 2022, therefore a Heritage survey was done to estimate costs related to Grade II listed house on the site.