Charity number: 1144434

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Mrs Catherine Holmes, County Commissioner (appointed 2 May 2025) Mrs Katherine West, County Commissioner (resigned 30 April 2025) Ms Georgina Garrod, Assistant County Commissioner (resigned 12 September 2025) Mrs Coral Milner, Assistant County Commissioner (appointed 30 June 2025) Ms Sarah Lyons, Assistant County Commissioner (appointed 21 January 2026) Mrs Jenny Allen, County Treasurer Miss Alison Smith, County Finance Mrs Mandy Grimwood, Divison Commissioner (resigned 25 October 2025) Mrs Joyce Stark, Divison Commissioner (resigned 26 March 2025) Mrs Linda West, Division Commissioner
Charity registered number	1144434
Principal office	Sunny Fields Whatfield Road Elmsett Suffolk IP7 6LZ
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich Suffolk IP6 0NL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Team, present their report with the financial statements which details our core work throughout the year and summaries the achievements of Girlguiding Suffolk for the year ended 31 December 2025.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the management of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Charitable purpose

To promote the education of girls and young women, empowering them to develop emotionally, mentally, physically, and spiritually to reach their full potential and make a positive contribution to their communities. Through fun, adventure, and friendship, the charity fosters confidence and skills in a girl-led environment.

Mission:

To empower girls to find their voice, discover their potential, and make a positive difference in their communities. Through fun, friendship, challenge, and adventure, they aim to help girls know they can do anything, breaking down barriers and encouraging them to thrive.

Values:

To be caring, challenging, empowering, fun, inclusive, and inspiring. These values form the foundation of their mission to help girls and young women reach their full potential, providing a safe, all-girl space to build confidence, learn new skills, and make a positive difference.

Values in Action:

- Inclusive: Creating a welcoming environment where everyone is treated with respect, dignity, and equality, ensuring all girls can belong.
- Caring: Building positive relationships, listening actively, and supporting members.
- Challenging: Pushing boundaries to help girls try new things, step out of their comfort zones, and develop skills.
- Empowering: Providing opportunities for girls to take the lead, make decisions, and grow in confidence.
- Fun: Ensuring activities are enjoyable and adventurous.
- Inspiring: Acting as positive role models and encouraging girls to be the best they can be.

Key Objectives and Girlguiding Suffolk Achievements:

- Empowerment & Confidence: Providing a supportive environment where girls can build self-confidence, overcome fears, and develop leadership skills.
  - Our 13+ Adventures enabled guides to be inspired, have adventures, and make new friends
- Girl-Led Adventure: Offering a varied, girl-led, and safe program where girls choose their activities, from outdoor adventures (camping, climbing) to STEM projects.
  - Guides Give it a Go day 2025 (wall climbing, circus skills, go karting, team building, outdoor cooking)
  - Guides Wet weekend camp and the Thorpeness Meare day provided water-based adventurous activities
  - Brownie Adventure Day 2025 of sports, science, outdoor cooking, wide games, team building
  - Takeover Banham Zoo for the day in conjunction with Girlguiding Norfolk
- Skill Development: Developing practical, social, and emotional life skills, including teamwork, critical thinking, and communication.
  - Using volunteers and non-members skills to provide opportunities for members of guiding
- Values & Community: Encouraging girls to act on issues they care about, serve their community, and take responsibility.
  - Local Litter picks, Environment challenge badges
  - Hop to it challenge in aid of St Elizabeths Hospice
- Inclusivity & Growth: Creating a welcoming space for all girls to explore their identity and interests,
  - Using recruitment tools to attract Volunteers

Strategy for 2026 and beyond
We support the Girlguiding UK wide Girls Can Do Anything strategy. A bold plan to reach more girls wherever they are and give them the confidence boost they need right when it matters. Today's girls face real pressures, from stereotypes to appearance expectations, and many don't feel confident about their future. Girlguiding's long proven impact on confidence and happiness means we're ready to help change that. We will grow our reach by strengthening what we offer girls and volunteers, expanding opportunities for those aged 11+, and working with partners to connect with communities we haven't yet reached.

Shared goals
- Amazing, girl led experiences: More girls shaping their own adventures, building confidence and wellbeing, and challenging inequality.
- Volunteering that works for real life: Easier processes and better digital tools so more people can get involved and enjoy volunteering.
- Guiding for every girl: Reaching girls from all backgrounds and being widely recognised for the positive difference guiding makes.
- Ready for the future: Strong digital skills, environmental responsibility and long term sustainability supporting everything we do.

Achievements and performance

a. Public Benefit

The trustees of Girlguiding Suffolk follow Charity Commission guidance on public benefit when shaping the county's vision, mission and future plans. They ensure that guiding's benefits are delivered across Suffolk, both to its 4,000 members and the wider community while keeping the organisation fair, open and inclusive so every girl or woman who wants to join can take part.

Girlguiding provides significant public benefit by empowering girls and young women through informal education, skill building and community involvement. Its core purpose is to support members' emotional, mental, physical and spiritual development so they can make a positive contribution to the world.

The primary public benefit is the personal growth and wellbeing of girls aged 4–25. Girls gain confidence and leadership skills, learn practical life skills such as first aid, budgeting and teamwork, and benefit from long term mental health protection. Grants and financial support help ensure the programme remains accessible and inclusive for all.

Benefits to the Community
Girlguiding Suffolk creates wider community impact by encouraging girls to take part in local service projects and national advocacy campaigns. It amplifies youth voice on issues like media sexism and climate change, and helps develop responsible, active citizens through training that builds confidence, values and social awareness.

Protections & Safety
Girlguiding Suffolk ensures all activities are delivered safely by maintaining undertaking risk assessments, insurance cover and enforcing strong safeguarding standards. All adult volunteers complete rigorous training and vetting to protect members and uphold a safe environment.

b. Risk Management

Girlguiding Suffolk has reviewed the key risks facing the charity and put systems in place to manage them. The main risks identified are:

- Loss of members
- Difficulty attracting and retaining high quality adult leaders
- Failure to comply with legislation and regulations
- Stoke Ash Guiding Centre

Each risk has a named owner and clear mitigating actions. These include investing in public relations and advertising to maintain membership and volunteer numbers, ensuring access to legal advice, and setting realistic, well managed budgets. A full risk register, detailing all risks, their owners and mitigation measures, is maintained and available from the County Commissioner.

All policies and guidance from Girlguiding and Anglia Region are followed to ensure the County is compliant.

Financial Risks
Girlguiding Suffolk manages financial risks such as budget deficits, fund mismanagement and unexpected costs through strong oversight and clear processes. A treasurer oversees day to day finances, and trustees monitor a balanced budget at each meeting. A reserves policy ensures funds are available for emergencies, and annual audits or examinations provide transparency. Any major financial concerns or suspected misuse must be escalated immediately to Girlguiding HQ.

Much of the Financial outgoings of Girlguiding Suffolk reflect the delivery of activities for girls, the majority of events are self-funding, however as a County we will to continue financially support events which give our members adventures. Our Fixed costs are being met by the current subscriptions that are collected annually and these have been reviewed by the County Exec to ensure they can be met.

Governance & Operational Risk
Girlguiding Suffolk manages governance and operational risks by ensuring strong leadership, compliance and continuity. A county wide risk assessment covers property, events and administrative functions, while continuity planning ensures operations can continue if key volunteers are unavailable. Compliance Officer provides regular reports on volunteers completing required Safer Guiding training and criminal record disclosures.

c. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk is governed by its County Executive Team, whose voting members are the legal trustees of the charity. The Board of Trustees are responsible for the county's strategic direction, financial health, and legal compliance. We have four specialist teams: Adventure & Opportunity, Learning and Development, Promote & Grow, Properties & Assets who report to the County Exec. The teams are tasked to organise events (rainbows, brownies, guides) training of volunteers, recognise achievements, promote guiding, managing property.

Girlguiding Suffolk is run by volunteers. We do however, have two part time members of paid staff, who run the County Office, provide compliance and administrative support and are vital to our day-to-day operation. Our staff are used to support the County Commissioner, deal with Volunteer joining enquiries, monitoring compliance (i.e.: First response, Safe space, unit accounts), communicate information to leaders, oversee bookings for our various events. The arrangement for setting staff salaries is discussed and agreed by the County Executive.

Work is underway to reorganise the organisational structure below county level by creating geographically adjacent, manageable Division areas and removing unnecessary District layers where appropriate. This streamlined structure will reduce the number of Commissioners required and make local leadership more sustainable.

d. Financial and operational review

Financial and Reserves
Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are: subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities.

Annual Subscription:
* Girlguiding UK have announced during 2026 a key change effective from 2027, that the annual subscription model will move away from a per head fee for every (young member and volunteer) to a model focused on young members. This will mean that adult volunteers will no longer pay a subscription fee. The change to the subscription model is reflected in the setting of the county element of the subscription for 2027.

Element	Year 2024	Year 2025	Year 2026	*Year 2027
National	£31.00	£33.00	£36.00	£46.50
Region	£14.00	£14.50	£16.00	Notification will be received Summer 2026
County	£5.00	£5.00	£5.50	£7.50

Reserves
Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

(a) Provide support for the development of Guiding within the County.
(b) Cover the operation and staffing of the County Office and to meet administration, support and training costs, including the purchase of equipment.
(c) Cover the operation of the Stoke Ash Guide Centre.
(d) Support the development of the County's property Stoke Ash Guide Centre should other funding sources and/or fundraising be unavailable or insufficient.
(e) Be able to meet repairs and other expenditure as necessary in connection
with the County's property Stoke Ash Guide Centre and particularly emergency repairs should they arise.
(f) Support major events within the County and meet any deficits arising from them when necessary.
(g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
(h) be able to respond to any emergency applications for support from our membership which may arise.
(i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £183,302 at the year end (2024 - £202,821) and these will be monitored on a regular basis by the Trustees at the meetings the County Executive Team. The charity also has unspent designated funds of £2,616 (2024 - £3,410) and a further designated fixed asset fund of £572,000 (2024 - £586,300). There are additional restricted reserves of £48,378 (2024 - £98,069) excluding fixed assets.

The deficits recorded in the last two years were the result of a planned spend down of reserves plus the disbursement of a major legacy which was restricted to the development of facilities at Stoke Ash. The Trustees are planning to increase subscriptions to align income and expenditure, and they are also keeping the viability of Stoke Ash under review, including plans to seek grant funding.

Going Concern
The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the issues caused by Cost-of-living impacts on the charity and the wider economy. Nevertheless, the Trustees have considered the current financial strength of the charity, together with the range of measures the Trustees can take to mitigate ongoing costs should they need to, and ultimately should it be required, any support offered by the UK government for which the charity would be eligible to apply.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements.

Operational review

Our Guiding membership within the county is circa 4,000, we encourage the promotion of guiding at every opportunity with the aim of increasing our membership.

The County Executive Team in conjunction with the Treasurer review our financial position at each County Exec meeting. Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

We are aware of financial challenges which families (volunteers, young members) can find themselves in and the detrimental effect this can have on members being able to participate in the guiding opportunities which are offered. We will continue to make provision to support our members by challenging costs, seek value for money and look to obtain grants where appropriate to minimise financial circumstances as being a barrier to take part in guiding (local / county) opportunities.

Our international budget is protected thus ensuring that our programme of International Opportunities can continue.

The County's property, Stoke Ash Guide Centre had been operational as a residential centre, meeting place and campsite for 10 years. Bookings at the centre for Guiding events have been constant however we do need to increase them to make the Centre financial self- sufficient. We continue to promote it use by Guiding, the local community and non-guiding groups. We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

Our organisation could not function without enthusiastic and well-trained volunteers (leaders, unit helpers). Girlguiding UK, and Anglia region provide varied training via on line guiding learning platform, e-learnings, webinars, so Leaders can learn at their own place when it is convenient to them. The leadership development programme (LDP) is well embedded and we have had a number of new volunteers who have completed their qualification. Trainings are provided by Girl Guiding Suffolk included various topics on programme developments, new leader training, safe space, GO, First Response, mentoring. We also encourage Leaders and Units to provide flexible guiding to meet the needs of their particular units.

Our Social Media presence continues to expand with our public facing website being modernised during 2026 with separate areas for public and volunteers. During 2025, we promoted Guiding with a Stand at the Suffolk County Show which we received high praise for by Suffolk Show Committee. The local press continues to highlight guiding activities and the opportunities guiding offers. Marketing and Communications remains a priority for the county, we want people to know what guiding offers, life skills you can learn, confidence you build in both girls and volunteers. We encourage local publicity and have PR resources available for this which can be borrowed.

Adventure & Opportunity
County events are planned to take place on annual / 3 yearly basis depending on the event for Rainbows, Brownie, Guides and Rangers which offer adventure. Adventure is the main ask from the girls of the type of the activities they want. These events provide opportunities for all which are not normally accessible, affordable or have the expertise / qualifications for an individual unit to organise.

International Opportunities
Units / Districts. Division have organised trips to France, Switzerland. We encourage girls and leaders to apply for any future Girlguiding Regional, National opportunities.

14+ age group
We encourage participation in the D of E scheme

Rainbows 40th Birthday in 2027
Ideas are being reviewed for a celebration event for the rainbows.

Learning & Development
- Girlguiding and Anglia Region provide online training, e-learning and webinars which standardises training content, we encourage our Volunteers to use these methods. Some 'face to face' training is offered when more applicable to the subject areas.

- Girlguiding LDP (Leader development programme) is fully operational, a number of our adult volunteers have successfully completed the LDP and are now qualified as Leaders.

- Specific training is planned for managing unit's finances, gift aid, mentoring, first response, Young Leader's,

Promote & Growth
Communication:

- Regular communication is key to our Guiding volunteers (Commissioners, Leaders, Unit Helpers, Supporters) and girls to know what opportunities are available, any changes etc, are all encouraged to stay in touch either virtually or face to face as appropriate. The County Commissioner sends regular emails direct to all Leaders.
- We are relaunching our website during 2026 for both public and volunteers, with a modern look and making it more user friendly.

Membership
Recruitment Campaigns are regularly run at national level and we encourage these to be shared widely at local level. We are using the Guiding recruitment tools to target key areas of the county where we need volunteers.

Properties & Assets
Stoke Ash Guiding Centre

Our property at Stoke Ash will need continued maintenance and improvement to be the success that we want it to be. We continue to review usage, hire rates and the needs of users and visitors. We are looking at all aspects of operating, developing and increasing promotion / use of the centre. During the year improved storage for equipment and various adventurous outdoor equipment have been installed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

· select suitable accounting policies and then apply them consistently;
· observe the methods and principles of the Charities SORP (FRS 102);
· make judgments and accounting estimates that are reasonable and prudent;
· state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
· prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mrs Catherine Holmes
County Commissioner

Date: 07 Jul 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 7 July 2026

Giles Kerkham FCA DChA
Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**-**	**-**	**-**	*2,953*
Charitable activities	4	**55,473**	**23**	**55,496**	*50,917*
Investments	5	**2,316**	**4,025**	**6,341**	*7,529*
Total income		**57,789**	**4,048**	**61,837**	*61,399*
Expenditure on:					
Charitable activities	6	**69,353**	**45,708**	**115,061**	*106,404*
Total expenditure		**69,353**	**45,708**	**115,061**	*106,404*
Net expenditure		**(11,564)**	**(41,660)**	**(53,224)**	*(45,005)*
Transfers between funds	15	**8,031**	**(8,031)**	**-**	-
Net movement in funds		**(3,533)**	**(49,691)**	**(53,224)**	*(45,005)*
Reconciliation of funds:					
Total funds brought forward		**813,290**	**98,069**	**911,359**	*956,364*
Net movement in funds		**(3,533)**	**(49,691)**	**(53,224)**	*(45,005)*
Total funds carried forward		**809,757**	**48,378**	**858,135**	*911,359*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Tangible assets	11		**623,839**		*607,059*
Investments	12		**147,815**		*146,318*
			771,654		*753,377*
Current assets					
Debtors	13	**1,190**		*1,257*	
Cash at bank and in hand		**92,417**		*160,095*	
		93,607		*161,352*	
Current liabilities					
Creditors: amounts falling due within one year	14	**(7,126)**		*(3,370)*	
Net current assets			**86,481**		*157,982*
Total net assets			**858,135**		*911,359*
Charity funds					
Restricted funds	15		**48,378**		*98,069*
Unrestricted funds	15		**809,757**		*813,290*
Total funds			**858,135**		*911,359*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mrs Catherine Holmes
County Commissioner
Date: 07 Jul 2026

The notes on pages 13 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is Sunny Fields, Whatfield Road, Elmsett, Ipswich, IP7 6LZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of the cost of living crisis on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities
Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs
Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.
Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2. Accounting policies (continued)

2.5 Grants payable

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

No donations or legacies were received in the year ended 31 December 2025.

	Unrestricted funds 2024	*Restricted funds 2024*	*Total funds 2024*
	£	*£*	*£*
International travel bursary	*-*	*1,765*	*1,765*
Grants	*230*	*958*	*1,188*
	230	*2,723*	*2,953*

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Training	2,105	-	**2,105**
Outdoor activities	18,796	-	**18,796**
Badges and neckerchiefs sold	2,551	-	**2,551**
Stoke Ash bookings	10,882	-	**10,882**
Stoke Ash sales	27	-	**27**
Membership subscriptions	18,333	-	**18,333**
Senior section	-	-	**-**
Census	403	-	**403**
Miscellaneous	126	-	**126**
13+ events	2,250	-	**2,250**
Disney 2024	-	23	**23**
	55,473	23	**55,496**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Training	*865*	-	*865*
Outdoor activities	*4,930*	-	*4,930*
Badges and neckerchiefs sold	*699*	-	*699*
Stoke Ash bookings	*11,536*	-	*11,536*
Stoke Ash sales	*421*	-	*421*
Membership subscriptions	*17,316*	-	*17,316*
30th rainbow celebrations	*50*	-	*50*
Census	*1,750*	-	*1,750*
Brownie weekend	*23*	-	*23*
13+ events	*2,025*	-	*2,025*
Disney 2024	-	*11,302*	*11,302*
	39,615	*11,302*	*50,917*

5. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Investment income	2,316	4,025	**6,341**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Investment income	*2,718*	*4,811*	*7,529*

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Direct and support costs	69,353	45,708	**115,061**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total 2024 £*
Direct and support costs	*81,036*	*25,368*	*106,404*

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Total costs	69,267	45,794	**115,061**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Total costs	*71,863*	*34,541*	*106,404*

Analysis of direct costs

	Total funds 2025 £	*Total funds 2024 £*
Training	**1,807**	*1,274*
Outdoor activities	**17,246**	*2,406*
Badges purchased	**2,259**	*1,761*
Senior section	**-**	*39*
13+ event	**4,982**	*6,130*
Event 21	**4,863**	*3,327*
Hoot expenses	**-**	*391*
International travel bursary	**-**	*19,691*
Public relations	**3,441**	*800*
Stoke Ash - running	**22,336**	*27,085*
Stoke Ash - development	**12,333**	*8,959*
	69,267	*71,863*

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	*Total funds 2024 £*
Wages and salaries	**7,210**	*8,041*
Depreciation	**22,215**	*18,703*
Printing	**303**	*279*
Bank charges	**243**	*172*
Meetings and expenses	**2,174**	*1,716*
Sundry expenses	**9,394**	*1,370*
Governance costs	**4,255**	*4,260*
	45,794	*34,541*

8. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**3,500**	*3,370*

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2024 - £Nil).
During the year, no Trustees received any benefits in Kind (2024 - £Nil).
During the year, 3 Trustees received reimbursement of expenses of £1,575 (2024: £554) for travel costs.

10. Staff costs

	2025 £	*2024 £*
Wages and salaries	**7,210**	*8,041*
	7,210	*8,041*

10. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2025 No.	*2024* *No.*
Employees	**2**	*2*

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2025	**715,000**	**46,646**	**761,646**
Additions	**-**	**38,995**	**38,995**
At 31 December 2025	**715,000**	**85,641**	**800,641**
Depreciation			
At 1 January 2025	**128,700**	**25,887**	**154,587**
Charge for the year	**14,300**	**7,915**	**22,215**
At 31 December 2025	**143,000**	**33,802**	**176,802**
Net book value			
At 31 December 2025	**572,000**	**51,839**	**623,839**
At 31 December 2024	*586,300*	*20,759*	*607,059*

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2025	**125,877**	**10,000**	**12,149**	**148,026**
Disposals	**(211)**	**-**	**-**	**(211)**
At 31 December 2025	**125,666**	**10,000**	**12,149**	**147,815**
Net book value				
At 31 December 2025	**125,666**	**10,000**	**12,149**	**147,815**
At 31 December 2024	*125,877*	*10,000*	*12,149*	*148,026*

13. Debtors

	2025 £	*2024 £*
Due within one year		
Prepayments and accrued income	**1,190**	*1,257*
	1,190	*1,257*

Accrued income held at 31 December 2025 comprised interest income received in arrears totalling £404 (2024: £483).

14. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Accruals	**7,126**	*3,370*

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Unrestricted funds					
Designated funds					
Smythe fund	**1,914**	**702**	**-**	**-**	**2,616**
Stoke Ash Development	**1,496**	**-**	**(1,496)**	**-**	**-**
Stoke Ash property	**586,300**	**-**	**(14,300)**	**-**	**572,000**
	589,710	**702**	**(15,796)**	**-**	**574,616**
General funds					
General funds	**223,580**	**57,087**	**(53,557)**	**8,031**	**235,141**
Total Unrestricted funds	**813,290**	**57,789**	**(69,353)**	**8,031**	**809,757**
Restricted funds					
International travel bursary	**632**	**-**	**-**	**-**	**632**
Paul bursary	**37,020**	**4,025**	**-**	**-**	**41,045**
Ann Boxall training fund	**3,512**	**-**	**(1,807)**	**-**	**1,705**
Disney Trip	**681**	**23**	**-**	**-**	**704**
Girlguiding Anglia	**4,292**	**-**	**-**	**-**	**4,292**
Stoke Ash Legacy	**51,932**	**-**	**(43,901)**	**(8,031)**	**-**
	98,069	**4,048**	**(45,708)**	**(8,031)**	**48,378**
Total of funds	**911,359**	**61,837**	**(115,061)**	**-**	**858,135**

The transfer between General funds and the Stoke Ash Legacy fund reflects costs during the year ended 31 December 2024 which are allocated against the fund.

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Unrestricted funds					
Designated funds					
Smythe fund	*1,040*	*874*	-	-	*1,914*
Stoke Ash Development	*5,253*	-	*(3,757)*	-	*1,496*
Stoke Ash property	-	-	*(14,300)*	*600,600*	*586,300*
	6,293	*874*	*(18,057)*	*600,600*	*589,710*
General funds					
General funds	*231,258*	*41,689*	*(62,979)*	*13,612*	*223,580*
Total Unrestricted funds	*237,551*	*42,563*	*(81,036)*	*614,212*	*813,290*
Restricted funds					
International travel bursary	*1,104*	-	*(472)*	-	*632*
Paul bursary	*32,209*	*4,811*	-	-	*37,020*
Stoke Ash property	*614,212*	-	-	*(614,212)*	-
Ann Boxall training fund	*4,786*	-	*(1,274)*	-	*3,512*
Disney Trip	*13,001*	*11,302*	*(23,622)*	-	*681*
Girlguiding Anglia	*3,334*	*958*	-	-	*4,292*
Stoke Ash Legacy	*50,167*	*1,765*	-	-	*51,932*
	718,813	*18,836*	*(25,368)*	*(614,212)*	*98,069*
Total of funds	*956,364*	*61,399*	*(106,404)*	-	*911,359*

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2025 £
Designated funds	**589,710**	**702**	**(15,796)**	**-**	**574,616**
General funds	**223,580**	**57,087**	**(53,557)**	**8,031**	**235,141**
Restricted funds	**98,069**	**4,048**	**(45,708)**	**(8,031)**	**48,378**
	911,359	**61,837**	**(115,061)**	**-**	**858,135**

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 December 2024 £*
Designated funds	*6,293*	*874*	*(18,057)*	*600,600*	*589,710*
General funds	*231,258*	*41,689*	*(62,979)*	*13,612*	*223,580*
Restricted funds	*718,813*	*18,836*	*(25,368)*	*(614,212)*	*98,069*
	956,364	*61,399*	*(106,404)*	*-*	*911,359*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	623,839	-	**623,839**
Fixed asset investments	147,815	-	**147,815**
Current assets	45,229	48,378	**93,607**
Creditors due within one year	(7,126)	-	**(7,126)**
Total	809,757	48,378	**858,135**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Total funds 2024* £
Tangible fixed assets	*607,059*	*-*	*607,059*
Fixed asset investments	*89,134*	*57,184*	*146,318*
Current assets	*120,467*	*40,885*	*161,352*
Creditors due within one year	*(3,370)*	*-*	*(3,370)*
Total	*813,290*	*98,069*	*911,359*

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2025.

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SIGNATURE CERTIFICATE

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