Girlguiding Oxfordshire

Financial Statements and Annual Report

For the Year ended 31 December 2025

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Girlguiding Oxfordshire
Administrative Information as at 31st December 2025

REGISTRATION DETAILS Registered Charity 269199

GOVERNING DOCUMENT Girlguiding Oxfordshire is governed by its Constitution

TRUSTEE BOARD 2025

Position Name Dates (if not whole year)		
County Commissioner	Mrs Sarah Cheetham	
Assistant County Commissioner	Miss Carrie Francombe	
County Treasurer	Mrs Karen Cruddis	
Division Commissioner – Cherwell	Lisa O'Neill	
Division Commissioner – Wychwood	Mrs Jane Digby	
County inclusion team representative	Patricia Hudson	From 28/5/24
Parent or Carer of young member	Ruth Letourneur	From 18/7/24
Inspire member (aged 18-30)	Megan Woodland	From 3/9/24

OFFICE ADDRESS
Jubilee House
Horton Road
Oxford
OX33 1AQ

BANKERS
Barclays Bank PLC
Marcham Road, Abingdon

CAF Bank Ltd
West Malling ME19 4JQ

INDEPENDENT EXAMINER
Paul Hyne
2 Sugworth Lane
Radley
Abingdon
Oxfordshire
OX14 2HY

STRUCTURE, GOVERNANCE & MANAGEMENT:

The Guide Association Oxfordshire County, which also operates under the name Girlguiding Oxfordshire, is part of The Guide Association of the United Kingdom, which also operates as Girlguiding UK and is incorporated by Royal Charter dated 14th December 1922. The Guide Association Oxfordshire County is governed by an Executive Committee and operates in accordance with its constitution, which outlines its structure, responsibilities, and operational procedures.

The Guide Association Oxfordshire County is an association consisting of over 5,000 full and affiliate members in 2025.

Girlguiding Oxfordshire is organised into eleven geographical Divisions.

Trustees are appointed or re-appointed by the County Commissioner, following consultation with relevant Division Executive. Each trustee is appointed for a term of 3 years, with an option to extend to 5 in consultation with the county commissioner. Since 19 May 2024, trustees are appointed by the County commissioner in consultation with the executive committee.

Trustees take into account the Girlguiding Anglia Register of Risk Assessments. These are used to identify and manage any major risks that may arise.

PRINCIPAL OBJECTIVES

The objectives of the Charity are:

1. Girlguiding Oxfordshire provides opportunities for girls and young women to develop into confident, tolerant and caring people who contribute positively to the community.

   These opportunities are delivered and administered by the adult leaders, all of whom are volunteers and willingly give their time.

2. A huge number of varied activities are provided to all the young members who follow the guiding programme at unit, district, division or County level. The emphasis is on teamwork, caring for the individual, and decision making.

   Opportunities exist for the girls and young women to enjoy the out of doors, learn about being healthy, explore the expressive arts, learn about their own and other cultures, take an active role in their communities and much more.

3. Grants are not awarded to non-guiding organisations.

   Grants to enable girls and young women to travel both nationally and internationally may be awarded (up to 20% of total travel costs).

   Training grants are available to all adult leaders to encourage and assist with their development and ability to run activities for the girls.

   Grants are available to individuals and units for those who require additional support to fully take part in activities.

DEVELOPMENTS AND ACHIEVEMENTS DURING THE YEAR 2025

Girlguiding Oxfordshire is part of a worldwide movement providing experience and activities for girls from the age of 4 years old. The activities and adventures that girls experience through the programme help them to learn about themselves and gain the skills and confidence to realise their dreams and become involved members of the wider world. This programme is delivered by the many dedicated trained adult volunteers, supported by young leaders aged 14-17, who willingly give their time to enable girls to enjoy Girlguiding activities. The time that all our volunteers give to Girlguiding in our county, whether directly with our young members or behind the scenes, amounts to thousands of hours each week.

This year our new committees have continued to embed and develop, ensuring our organisation is forward looking and working towards goals that are important to our younger members. We once again used some of our reserves to enable us to subsidise the annual subscriptions paid by individuals. This meant local costs could be kept affordable for all, our long-term plan is to continue using reserves while we reduce this subsidy over the next few years until the income meets our expenditure.
Our income this year has also been increased by the very generous legacy from Mrs Irene Read, a former Brownie leader in the county. We have been fortunate to also be left a photo album, with personal notes from former Brownies, created when Irene retired. This has been included in our archives enabling future generations to see the impact Irene's volunteering had on so many people.

In 2025, Guides, Rangers and Young Leaders from Oxfordshire were selected for a number of international Guiding trips – some have already happened while many more are planned for 2026 and 2027. The girls selected for these trips are eligible for grants from both the county fund, and Friends of Oxfordshire Girlguiding, with girls expected to raise the remaining funds themselves rather than relying on parents. At our adult training days and other local events, we have seen multiple stalls and fundraising opportunities.

We launched a new challenge badge to coincide with volunteers' week, Girlguiding Rocks, designed by one of our Queen's Guide candidates. Members aged from 4 through to 94 enjoyed celebrating volunteering and sharing the good news with their communities to tell people more about Girlguiding, and it wasn't only restricted to Oxfordshire, we had orders from around the country as friends far and wide heard of the challenge. Our annual thanks and recognition event for volunteers sold out in record time, with more than 100 applications for tickets made in only 2 weeks. In July, we were able to share an afternoon tea together, celebrating many years of service and exceptional Guiding.

Sadly, our County camp, Quest, proposed for August 2026, did not attract the core team of volunteers that are needed to plan and deliver this event successfully and the trustees took the decision to postpone the camp at this time. The operations team continue to provide alternative adventure opportunities, including the Oxfordshire Adventure Cup and Ranger challenges alongside the many unit camps and activities that happen every week. We are consulting with young leaders to ensure they have their own opportunities to come together.

The commissioner role has changed significantly in the last few years. We are looking to the future, providing opportunities for discussion and giving local commissioners the confidence to adapt their teams so that it works well for them at a local level.

Sarah Cheetham

County Commissioner, Girlguiding Oxfordshire

May 2026

Girlguiding Oxfordshire produces their accounts on a payments and receipts basis.

FINANCIAL REVIEW

The results of the year's operation are set out in the attached financial statements. The net increase in funds for the year is £128,394 (2024 - decrease £32,156). The retained cash reserves at 31st December 2025 amount to £329,900 (2024 - £201,506). During the year the initial payment of the legacy was received, this £115,000 contributed to the significant increase in funds.

The trustees have been aware of the need to comply with good practice guidelines issued by the Charity Commission on free reserves and Girlguiding Oxfordshire policy is included in the notes to the accounts.

Girlguiding Oxfordshire has been able to depend on the generosity of volunteers in giving their time over the past year. The Charity details under "Volunteers" below the estimated contributions that volunteers services have made to the organisation.

RESERVE POLICY

The Charity Commission requires charities to determine and explain their policy for free reserves. The charity holds sufficient liquid funds to enable it to function for the next twelve months uninterrupted even if there were a significant drop in income in 2026. The charity also holds sufficient funds to maintain the property and campsite which is of an age to require significant investment over the next few years. The trustees are aware of their obligation to comply with the Charity Commission requirements and are confident planned expenditure in the new year will be in line with expected funding. The Trustees have put measures in place to monitor the financial state of the organisation and is reflected in the prudent spend this year.

RISK MANAGEMENT

Potential Financial Risks are:

1. 4% (2024 4%) of operational income is from Census, the annual contribution made by all individual members. This may be affected by either decrease in membership or by financial hardship experienced by individual members. In 2024 the trustees made a decision to reduce the value of census collected from its members in order to reduce reserves, this lead to the census being a small proportion of operational income. In 2025 a legacy of £115,000 was received. This too lead to reduction in the proportion of census to total operational income.

2. Income may be affected by economic downturn (either by reduction in census subscription, bank interest, or reduction in donations made by individuals or other bodies).

3. Costs associated with properties (Jubilee House).

The risks above are managed by:

1. Monitoring of membership figures and of finances by Trustees/ Finance Committee to identify if increase is required. Membership figures monitored and efforts made by those involved with Public Relations to maintain current levels or increase membership.

2. Finance Committee and Treasurer monitor banking rates as well as current expenditure and income. Major financial decisions made by this group are agreed by the Trustees.

3. The costs associated with the properties are monitored and managed by the Properties Committee who report to the Trustees and are represented on the Finance Committee. Best value is considered when making purchases or using services. Girlguiding Oxfordshire holds a reserve specifically for their properties.

TANGIBLE FIXED ASSETS

The Charity has tangible fixed assets valuing approximately £283,798 (2024 £293,562). These items comprise mainly Jubilee House £282,053 and Fixtures & Fittings £1,744. All assets are recorded on a depreciated cost basis. The cost of Jubilee House is depreciated over 50 years, furniture and fittings over 10 years and computers over 4 years. A full list of the Charity's tangible fixed assets, including resource materials, is available on request.

FUNDS AVAILABLE

Operational income for the financial year in question was £142,449 (2024 £27,362). In 2024 the trustees agreed to temporarily reduce the contribution expected from members in order to distribute surplus reserves. This contributed to the significant reduction in operational income in that year. In 2025, the member contribution was increased and a legacy of £115,000 was received, significantly increasing operational income.

This is based on income banked or recorded as being received before the end of the financial year. Income promised but not received is not included as this would not have been available to spend in this particular year. Girlguiding Oxfordshire produces their accounts on a payments and receipts basis.

In 2025 the property committee, with approval from the trustees, completed maintenance projects at Jubilee House. This included canopy raising and felling trees in the campsite grounds, and a replacement room divider and kitchen shutter in the main house. Further maintenance and improvement projects are planned for 2026.

VOLUNTEERS

The Charity depends on the contributions of volunteers to enable it to meet its objectives. Current estimated voluntary hours are:

- County Commissioner - average of 80 hours per month
- Treasurer - average 10 hours per month

The charity has 8 members on its Trustees board with a further 47 members serving in an advisory capacity on its Executive and associated Committees. Each of these individuals contributes up to 40 hours per month to the charity.

There are also over 1,000 volunteers over the age of 18 years supporting the work of the charity contributing their time; this will vary from 2 hours to more than 12 hours per week

Paid Administration

The Charity also pays for the services of an office administrator for 7 hours per week, to support volunteers in administrative duties.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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.

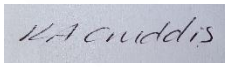
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 11 May 2026

Signed on behalf of the Trustees:



…….. (Trustee)



…….. (Trustee)

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Girlguiding Oxfordshire		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	269199
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

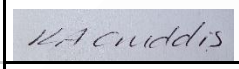
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		**Date:**	16 October 2026
Name:	Paul Hyne		
Relevant professional qualification(s) or body (if any):			
Address:	2 Sugworth Lane, Radley, Oxfordshire, OX14 2HY		

	Name					Charity No.			CC16a
	Girlguiding Oxfordshire					269199			
	Receipts and payments accounts								
	For the period from		Period start date 1st Jan 2025		To	Period end date 31st December 2025			
Section A Receipts and payments									
	Unrestricted funds to the nearest £		**Restricted funds to the nearest £**		**Endowment funds to the nearest £**		**Total funds to the nearest £**		**Last year to the nearest £**
A1 Receipts									
Census	6,010						1,125		1,125
Trading activities	5,236						854		854
Property	7,256						8,106		8,106
Activity+event	1,479						8,409		8,409
Legacy & donations	115,020						460		460
Bank Interest	4,933						4,839		4,839
Other Income	2,515		-				3,569		3,569
Other Grant Income									
Sub total*(Gross income for AR)*	**142,449**		-	-	-	-	27,362	-	27,362
A2 Asset and investment sales, (see table).									
	-						-		-
							-		
Sub total	-		-		-		-		-
Total receipts	**142,449**								**27,362**
A3 Payments									
Activity & event	**5,908**								11,346
Badges	**5,625**								5,747
Equipment									
Training									
Rent/hall hire									
Insurance	**1,358**								1,282
Utilities/Maintenance	**18,303**								26,612
Postage/Print/Stationary	**136**								364
Telephone	**1,153**								1,382
Refreshments	**16**								220
Promotional	**335**								
Travel	**810**								812
Census	**1,160**								1,125
Misc Expend	**20,554**								9,628
Gifts									
Sub total	55,359								58,518
Guides Operational Surplus / (Deficit)	**87,090**								**(31,156)**

A4 Asset and investment purchases	41,304								(1,000)
Property improvements								-	
								-	
Sub total	41,304		-				2,039		**(1,000)**
Total payments			-		-		49,316		59,518
Net of receipts/(payments)	128,394		-		-		- 8,457		(32,156)
Net items posted to Reserves								-	-
A5 Transfers between funds								-	
A6 Cash funds last year end	201,506						201,506		233,662
Cash funds this year end	329,900		-		-		329,900		201,506

Section B Statement of assets and liabilities at the end of the period					
Categories	Details		Unrestricted funds	Restricted funds	Endowment funds
					to nearest £
B1 Cash funds	**Barclays current account**		28,480		-
	Barclays Instant Access Savings		65,000		
	CAF current account		1,388		
	COIF Deposit Fund		99,404		
	County Badge bank account		7,089		
	Friends of Girlguiding Oxfordshire bank account		128,539		
				-	
			-		-
	Total cash funds		329,900	-	-
	(agree balances with receipts and payments account(s))		OK	OK	OK
			Unrestricted funds	**Restricted funds**	**Endowment funds**
	Details		to nearest £	to nearest £	to nearest £
B2 Other monetary assets	Other assets		700	-	-
			-	-	-
			700	-	-
	Details		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets					

	Details		Fund to which asset belongs		Cost (optional)		Current value (optional)
B4 Assets retained for the charity's own use	**Jubilee House Property**		**Unrestricted**				**-**
	Office Equipment		**Unrestricted**				**-**
	Jubilee House Fixtures & Fittings		**Unrestricted**				**-**
	County Badge Stock		**Unrestricted**		**-**		**-**
	County Shop Stock		**Unrestricted**				
	Jubilee House Badge Stock		**Unrestricted**				
	Total				**-**		**-**
	Details		**Fund to which liability relates**		**Amount due (optional)**		**When due (optional)**
B5 Liabilities	Other liabilities		Unrestricted		**-**		
					-		
Signed by one or two trustees on behalf of all the trustees	**Signature**		**Print Name**				**Date of approval**
			Karen Cruddis				11 May 2026
			Sarah Cheetham				11 May 2026

Girlguiding Oxfordshire

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

1. ACCOUNTING POLICIES

Basis of preparation of Financial Statements

The Financial statements are prepared under the historic cost convention and include the results of the Charity's operations, which are described in the Trustees Report as continuing operations. The accounts have been prepared in accordance with the Statements of Recommended Practice, Accounting for charities (Revised 2005), United Kingdom Accounting Standards and the Charity Act 2011.

The Charity has taken advantage of the exemption of Financial Reporting Standard No 1 from the requirements to produce a cash flow statement on the grounds that it qualifies as a small charity.

Incoming Resources

Revenue grants are credited to the Statement of receipts and payments on the date received, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period. Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted funds are donations and other incomes received or generated for the objects of the organisation without further purpose and are available for general funds

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for Particular purposes.

Resources Expended:

All expenditure is accounted for gross and when incurred.

2. DEPRECIATION

The Charity keeps a register of fixed assets. A depreciation policy was introduced in 2009 using a depreciated cost valuation for the Charity's fixed assets. The cost of Jubilee House is depreciated over 50 years, furniture and fittings over 10 years and computers over 4 years.

3. CONTINGENT LIABILITIES

There are no contingent liabilities relating to this financial year or future years.