Charity Registration No. 283701

THE GUIDE ASSOCIATION SUSSEX EAST

KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs G Martin	President
	Mrs B Boakes	County Commissioner
	Mrs N Brindley	Assistant County Commissioner
	Mrs S Brown	Assistant County Commissioner
	Mrs R Heyes	Assistant County Commissioner
	Mrs A Longhurst	Chair of Finance (until 22.01.2025)
	Mr C Salter	Chair of Finance (from 22.01.2025)
	Mrs E Wink	County Treasurer (until 31.03.2025)
	Mrs A Longhurst	County Treasurer (from 22.01.2025)
	Mrs R Bonninga	Chair Volunteer Experience
	Miss J Milne	Chair of Girl Experience (until 31.08.2025)
	Mrs J Gott	Chair of Girl Experience (from 22.08.2025)
	Mrs V Wheeler	Chair of Marketing and Communication
	Mrs J Lamb	Chair of Picketts Wood
	Miss C Lapping	Division Commissioner - Bexhill (joint from 06.09.2025)
	Mrs R Bridger-Cocking	Division Commissioner - Bexhill (from 06.09.2025)
	Mrs L Andrews	Division Commissioner - Brighton East
	Miss G Sullivan	Division Commissioner - Brighton West
	Miss C Laslett	Division Commissioner - Eastbourne
	Mrs S Heeson	Joint Division Commissioner - Hastings
	Mrs H Wood	Joint Division Commissioner - Hastings
	Mrs W Clegg	Division Commissioner - Hove
	Miss S Cummings	Division Commissioner - Lewes (until 25.10.2025)
	Miss J Keet-Mayers	Division Commissioner - Lewes (from 25.10.2025)
	Mrs S Brown	Division Commissioner - Rother
	Mrs S Eyres	Division Commissioner - Rye (until 26.09.2025)
	Mrs J Cooper	Division Commissioner - Rye (from 26.10.2025)
	Miss P Milne	Joint Division Commissioners - Seahaven
	Miss J Milne	Joint Division Commissioners - Seahaven
	Mrs C Crouch	Division Commissioner - St Leonards
	Mrs J Davey	Joint Division Commissioners - Weald
	Mrs C Carpenter	Joint Division Commissioners - Weald
	Miss J Grace	Chairman Trefoil Guild *
	* denotes non voting member	

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
LEGAL AND ADMINISTRATIVE INFORMATION

Activity Adviser - Co-ordinator County Leader-in-training	Mrs G Procter
Activity Adviser - Boating	Mrs D Dodd
Activity Adviser - Brownie	Mrs M Hovenden
Activity Adviser - Camp	Mrs L Dupret
Activity Adviser - Co-ordinator for Commissioner Mentors	Mrs J Whittle
Activity Adviser - Duke of Edinburgh Award Scheme	Mrs V Marchant
Activity Adviser - Guide	Vacant
Activity Adviser - International	Miss S Brown
Activity Adviser - Outdoor Activity	Mrs L Dupret
Activity Adviser - Residential	Mrs C Crerie
Activity Adviser - Press and Public Relations	Mrs V Marchant
Activity Adviser - Queens Guide	Mrs L Scott
Activity Adviser - Rainbow	Mrs J McMahon
Activity Adviser - Ranger	Ms F Russell
Activity Adviser - Training	Miss A Burgess
Activity Adviser - Walking	Miss D Jones
Sub Committee - Volunteer Experience	Mrs R Boninnga - Chairperson
Sub Committee - Marketing and Communication	Mrs V Wheeler - Chairperson
Sub Committee - Picketts Wood Campsite	Mrs J Lamb - Chairperson

---

Sub Committee - Girl Experience	Miss J Milne - Chairperson	(until 31.08.2025)
Sub Committee - Girl Experience	Mrs J Gott - Chairperson	(from 22.08.2025)
Sub Committee - Finance	Mrs A Longhurst - Chairperson	(until 22.01.2025)
Sub Committee - Finance	Mr C Salter - Chairperson	(from 22.01.2025)

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	283701
Principal address	High Pines Vicarage Lane Burwash Common Etchingham TN19 7LJ
Independent examiner	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bankers	Barclays Bank PLC 63-67 Terminus Road Eastbourne East Sussex BN21 3NE

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the accounts	10 - 22

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the County's governing document, the Charities Act 2011 and "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).

Objectives and activities
The objectives of the County are those of The Guide Association and can be summarised as:

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society;

To have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join us;

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles;

To ensure that all adult leaders within the County are appropriately trained and fully supported;

To identify and make use of all available resources and expertise for the benefit of members;

To act as a communication channel between the Divisions and Girlguiding London and South East England Region.

The trustees have had regard to the guidelines issued by the Charity Commission relating to the public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objectives of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all young girls and young women between the ages of 4 and 26. We aim to encourage girl led guiding so more can enjoy the fun and adventure that is found in guiding. Girlguiding Sussex East County Five Year Forward Plan sets out to encourage flexible guiding at all levels to allow more children to join the organisation and not be a statistic on a Waiting To Join List.

Policies
To achieve the above objectives, the County follows the policies and rules set out in The Guiding Manual and those published by the Guide Association. In providing activities, the County promotes the use of the guiding method which is also set out in this manual.
Membership of the Association is open to all girls and women from the age of four who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. The Guide Association encourages girls and adults with disabilities and provides active support to such members in their Units. There have been no material changes in policy during the year under review.
On appointment, a trustee has a session with the County Commissioner(s) and a file of information, which includes documentation provided by the Charity Commission, is given to each trustee. In addition all Division Commissioners complete an Induction Programme as laid down by The Guide Association. All trustees have a Disclosure and Barring Screening.

Review of activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the County should undertake.

In 2025 we were able to continue to provide a large range of activities for all age groups. Unit meetings take place weekly, with the caveat that should another level of lockdown or similar occur, we still have the opportunity to provide unit meetings virtually. Units have taken part in many and varied trips, activities and opportunities our volunteers provide for the girls both during the meetings, and during holidays, weekends and as other options arise. The option to still meet virtually is also maintained for all our 'business' meetings and many trainings across the County as well as saving time and expense with travel to and from various venues. Our aim has been to continue to enable the virtual, hybrid and in-person meetings, and this has now become our normal, so we can include all in the weekly unit and other planning meetings that take place. Giving unit leaders the option to meet virtually has also meant that less meetings are cancelled due to lack of leaders, as they can always be held remotely and our girls still experience their guiding journey in a much more modern, inclusive way. We are proud that we will continue to provide our girls with incredible opportunities across the County in all these formats.

We held County activity days for individual sections at Picketts Wood, the County campsite, for all our sections during the year. The volunteers involved in planning and putting on these events do a considerable amount of work and preparation, but the girls always have a wonderful time, being given the opportunity to try some new outdoor skills including cooking on fires, whittling, carving and natural dyeing fabrics, and many other varied challenges, craft and activities. There is something for everyone and most girls go away tired but happy to have learnt something new. We also put on water events for the girls, canoeing, sailing and paddle-boarding being the popular choices and these run on several dates during the late spring and summer. Generally, we provide a couple of date choices, since these events are quickly oversubscribed and we want to give everyone a chance to try something different or new.

We held a County training day for all our local Commissioners and County Advisers, being the core team of people who not only manage and look after all the individual unit leaders, as well as those who plan and arrange the vast array of activities and opportunities for all members across the County. This event was a wonderful networking opportunity for the volunteers, not only to learn and take away new skills, but to meet up with friends in an environment where there is no responsibility for girls, which many do not otherwise have the opportunity to enjoy.

Many of our Districts and Divisions managed to take girls away, either as Divisions, Districts or individual units. Trips ranged from field camps to weekends away with sleepovers in local halls. Naturally all the girls have a hand in the planning of these events, which leads to a richer experience for them as they have been involved in their activities from the start of the plans. There have also been Region (London and South East England, of which we form a part) 'breakaway' trips arranged, this year in Amsterdam, which many of our units have taken part in, having to take their own responsibility for transport and accommodation, but with a day adventure in the city they visited.

As a County we celebrated our 60th birthday this year, and a special badge and challenge pack were produced by volunteers. There was a competition for all girls to design the badge, and the final design was a collective of many of the ideas that were presented. This was well received and many units took the opportunity to take part and earn the special badge.

Many of our units joined with the Region for a large-scale day event 'Mayhem' at Ardingly Showground, where the girls worked through 5 varied zones of fun and adventure, alongside a total of 5,000 attending from the whole Region. It was a very big, busy day that everyone thoroughly enjoyed, and may be repeated at some point.

Once again, we attended local events to promote Girlguiding across the County, where we were well represented and which did lead to some new girl and volunteer members. We again presented the medals at the finish line of the London to Brighton Bike Ride. We attended Brighton Pride, Eastbourne Airborne, and held our annual awards events for girls and adults in person, where it is absolutely wonderful to be able to share and celebrate with all recipients. These events are an important part of the volunteer experience, enabling us to meet lots of people in a social environment. We are also able to congratulate our girls at the youth awards, where we celebrate those who have achieved the highest awards in their sections, as well as other awards only available to our younger members. It is an important event on our annual calendar.

Our plans for our own County International Camp in 2026 – Olave - are starting to come together. This will take place at Blackland Farm, where it has been held by us for many years. We are continuing to hold regular planning meetings, update events and consultation opportunities for our volunteers, to ensure the event meets the needs for all who are likely to, or want to, join in. We have already had bookings from abroad, as well as groups from the UK, and are all starting to get quite excited about this event as it has been a few years since we held the last one. It is a great opportunity for all participants, as well as their leaders, who generally make new global friends during the week, and meet up with old friends too.

The County has continued to support and offer a flexible approach to leadership at all levels, offering team appointments and job shares. This has proved to be an extremely valuable way of encouraging several volunteers to fill vacancies at District and Division levels and provides additional valuable cover to unit leadership teams. Our County strategic plan was adopted by the County in early 2023. This is the document we use to formulate our plans and activities for the next 5 years. This is an important governance document for the County as it helps to focus our direction and themes.

We were fortunate enough to be able to run a small grants programme in 2025, which enabled Districts and Divisions to access financial support for events and activities for girls which they may not otherwise have been able to provide. This was well received, and we hope to offer this again in 2026.

Our Trefoil and County Associates have also been meeting regularly, and the County Commissioner is invited to these meetings to provide updates on activities and events around the County to our current and former members and friends.

Looking forward to 2026, we are now working on plans for our next training event for County volunteers, forging ahead with plans and preparations for the International Camp, and continuing to provide many and varied adventurous opportunities to all our members. Adventure in Girlguiding ranges from the activities carried out during weekly meetings, to overnight/sleepover events, camps, holidays, travelling abroad, and just meeting new people. The Region is offering an opportunity for an event in Dusseldorf later in the year, at which we hope to be well represented by County groups. Several of our volunteers and members are looking forward to international travel opportunities through the Region and on unit trips. Attendance at local events to promote guiding locally are also planned, as well as the annual awards event. As always, our aim is to provide great opportunities for all our members, and our plans always seek to do this for all, and to encourage guiding to thrive and grow around the County.

Voluntary services

All adult members of the Guide Association are unpaid volunteers and in 2025 across the County we have continued to see an increase in the number of volunteers from previous years, which is showing a steady increase since our reduction in numbers during and immediately following the pandemic. At the end of the year, we had 822 adult volunteers, which includes Commissioners and Advisers, supporting guiding across the County. These volunteers enabled 610 Rainbows, 1,325 Brownies, 891 Guides, and 139 Ranger and Young Leader members (under 26 years of age) to take part in guiding in Girlguiding Sussex East County, which shows a reduction in our younger groups, but an increase in our older sections. We also have 55 volunteers taking part in the Leadership Development Programme, training our leaders of tomorrow. In addition to the appointed volunteers, there are many people who give freely of their time to units in a variety of ways. In summary, without these amazing volunteers there would be no guiding in the County.

Achievements and performance

Financial review

The attached accounts show the financial position of the County as at the year end, which the trustees consider to be sound.

The Charity's bankers are Barclays Bank plc for all centrally administered accounts. Bank accounts are held separately for Training, Badges, Picketts Wood Campsite, Outdoor Activities and the figures are included in these accounts.

The County's main source of income is from subscriptions paid by all members.

It is the policy of the County that unrestricted free reserves funds which have not been designated for a specific use should be maintained at a level equivalent to one year's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the County's current activities while consideration is given to ways in which additional funds may be raised. This level of resources has been maintained throughout the year.

Reserves are additionally held to finance future County events. The investments are held to provide income to supplement the members' subscription income. Steps are being taken to reduce the level of free reserves held.

The trustees have assessed the major risks to which the County is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Guiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The County is one of nineteen separately constituted areas of Girlguiding London and South East England established for this purpose. In a similar way the County is divided into twelve Divisions and further sub-divided into Districts and Units. All of these guiding groups are responsible for their own affairs and are not included in the accounts of the County.

Area of operation

The Guide Association Sussex East is responsible for the promotion and administration of guiding in Girlguiding Sussex East County.

Governing body

The County is governed by an Executive Committee, comprising, among others, of representatives of each of the Divisions within the area of operation, Bexhill, Brighton East, Brighton West, Eastbourne, Hastings, Hove, Lewes, Rother, Rye, Seahaven, St Leonards and Weald.

Trustees

The trustees are voting members of the Executive Committee. With the exception of the County Commissioner(s), who are appointed by the Region Chief Commissioner, Girlguiding London and South East England Region, in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioners in consultation, where appropriate, with members of the Division Executive Committees.
The members of the Executive Committee during the year and to the financial year end of these financial statements were as detailed in the Reference and Administration details page.

Organisational structure

The County Executive Committee is the decision making group for policy and management decisions. Four main committees report to this Executive Committee: Adult Support, Finance, Programme Initiatives and Marketing and Communication. The County campsite, Picketts Wood, continues with its site management.

The Trustees' report was approved by the Board of Trustees.

B J Boakes

Mrs B Boakes
Trustee

24 June 2026

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE GUIDE ASSOCIATION SUSSEX EAST

I report to the trustees on my examination of the financial statements of The Guide Association Sussex East (the County) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the County you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the County's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 County as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Nathan Coker FCCA

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

Dated: 24 June 2026

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Total 2024 £
Income from:					
Voluntary income	4	32,506	-	32,506	33,180
Charitable activities	3	25,792	-	25,792	43,879
Investments	5	5,637	-	5,637	5,520
Total income		63,935	-	63,935	82,579
Expenditure on:					
Charitable activities	6	67,620	5,200	72,820	76,558
Net gains/(losses) on investments	11	(8,537)	-	(8,537)	12,985
Net movement in funds		(12,222)	(5,200)	(17,422)	19,006
Fund balances at 1 January 2025		299,332	33,334	332,666	313,660
Fund balances at 31 December 2025		287,110	28,134	315,244	332,666

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Voluntary income	**4**	33,180	-	-	33,180
Charitable activities	**3**	34,292	9,587	-	43,879
Investments	**5**	5,520	-	-	5,520
Total income		72,992	9,587	-	82,579
Expenditure on:					
Charitable activities	**6**	71,982	4,464	112	76,558
Net gains/(losses) on investments	**11**	12,985	-	-	12,985
Net movement in funds		13,995	5,123	(112)	19,006
Fund balances at 1 January 2024		285,337	28,211	112	313,660
Fund balances at 31 December 2024		299,332	33,334	-	332,666

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE GUIDE ASSOCIATION SUSSEX EAST
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY
BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		53,985		54,692
Investments	**15**		176,558		184,910
			230,543		239,602
Current assets					
Stocks	**13**	3,360		3,991	
Debtors	**16**	9,808		1,885	
Cash at bank and in hand		174,126		87,264	
		187,294		93,140	
Creditors: amounts falling due within one year	**14**	(102,593)		(76)	
Net current assets			84,701		93,064
Total assets less current liabilities			315,244		332,666
Net assets			315,244		332,666
The funds of the County					
Unrestricted funds - general			287,110		299,332
Unrestricted funds - designated	**17**		28,134		33,334
			315,244		332,666

The financial statements were approved by the trustees on 24 June 2026

BJ Boakes

Mrs B Boakes
Trustee

1 Accounting policies

Charity information

The Guide Association Sussex East was formed by Royal Charter on 14 December 1922.

The charity is a public benefit entity as per the charity commissions classification.

1.1 Accounting convention

The financial statements have been prepared in accordance with the County's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The County is a Public Benefit Entity as defined by FRS 102.

The County has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the County has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

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

1 Accounting policies (Continued)

1.4 Income recognition

Income is recognised when the County is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the County has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the County has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

1.5 Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

Tangible fixed assets costing £500 or more are initially stated at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Plant and machinery etc	25% reducing balance
PR equipment	25% reducing balance
Campsite equipment	25% reducing balance
Picketts Wood campsite hut	10% straight line basis
Picketts toilet block and fire shelter	25% reducing balance

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Stocks

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

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

1.10 Cash and cash equivalents

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

1 Accounting policies (Continued)

1.11 Financial instruments

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

Financial instruments are recognised when the County becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

3 Income from charitable activities

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Charitable activities						
Sales within charitable activities	3,149	-	3,149	3,224	-	3,224
Leaders training, activities and outdoors	8,041	-	8,041	7,595	-	7,595
Rainbow & Brownie event - Knockhatch	-	-	-	10,425	-	10,425
Adventure fund	-	-	-	-	8,407	8,407
Breakaway to Belgium	-	-	-	-	180	180
Thinking day	-	-	-	95	-	95
Olave camp	-	-	-	-	1,000	1,000
Other income						
Picketts Wood campsite	14,602	-	14,602	12,953	-	12,953
	25,792	-	25,792	34,292	9,587	43,879

4 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	370	4
Grants	2,000	2,800
Subscriptions	30,136	30,376
	32,506	33,180

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	5,226	5,061
Interest receivable	411	459
	5,637	5,520

6 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Depreciation and impairment	707	1,053
Guiding activities	37,772	40,987
Thinking day	-	95
Rainbow and Brownie Event	-	14,258
London Adventure	4,000	3,013
Picketts Wood major works	3,800	1,960
Breakaway to Belgium	-	322
	46,279	61,688
Grant funding of activities (see note 7)	13,634	6,195
Share of support costs (see note 8)	12,907	8,675
	72,820	76,558
Analysis by fund		
Unrestricted funds - general	67,620	71,982
Unrestricted funds - designated	5,200	4,464
Restricted funds	-	112
	72,820	76,558

7 Grants payable

	2025 £	2024 £
Grants (including grants for equipment and activities)	13,634	6,195
	13,634	6,195

8 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Rent and storage	6,321	-	6,321	4,124	Support costs
Printing, postage	417	-	417	404	Support costs
Publicity	1,122	-	1,122	1,669	Support costs
Insurance	901	-	901	798	Support costs
Accountancy fees	1,740	-	1,740	1,680	Support costs
Website and computer costs	2,406	-	2,406	-	Support costs
	12,907	-	12,907	8,675	
Analysed between					
Charitable activities	12,907	-	12,907	8,675	

Support costs includes payments to the independent examiners of £1,740 (2024: £1,680) for independent examination fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or incurred any expenses during the year.

10 Employees

There were no employees during the year.

11 Net gains/(losses) on investments

	Unrestricted funds general 2025	Unrestricted funds general 2024
	£	£
Revaluation of investments	(8,537)	12,985

12 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 January 2025	124,926	30,736	155,662
At 31 December 2025	124,926	30,736	155,662
Depreciation and impairment			
At 1 January 2025	73,056	27,914	100,970
Depreciation charged in the year	-	707	707
At 31 December 2025	73,056	28,621	101,677
Carrying amount			
At 31 December 2025	51,870	2,115	53,985
At 31 December 2024	51,870	2,822	54,692

13 Stocks

	2025	2024
	£	£
Badges and County stock	3,360	3,991

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income		102,593	-
Trade creditors		-	76
		102,593	76

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2025	184,910
Additions	184
Valuation changes	(8,536)
At 31 December 2025	176,558
Carrying amount	
At 31 December 2025	176,558
At 31 December 2024	184,910

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	147	474
Prepayments and accrued income	9,661	1,411
	9,808	1,885

17 Unrestricted funds - designated

These are unrestricted funds which are material to the County's activities.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Alice Godman - Capital	1,500	-	-	-	1,500
Pat Spicer Memorial Fund	2,411	-	-	-	2,411
Breakaway to Belgium	1,447	-	-	-	1,447
Adventure Fund	5,394	-	(4,000)	(1,394)	-
Olave Camp	7,582	-	(1,200)	1,394	7,776
Olave Camp contingency fund	15,000	-	-	-	15,000
	33,334	-	(5,200)	-	28,134

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Alice Godman - Capital	1,500	-	-	-	1,500
Alice Godman - Income	1,129	-	(1,129)	-	-
Pat Spicer Memorial Fund	2,411	-	-	-	2,411
Breakaway to Belgium	1,589	180	(322)	-	1,447
Adventure Fund	-	8,407	(3,013)	-	5,394
Olave Camp	6,582	1,000	-	-	7,582
Olave Camp contingency fund	15,000	-	-	-	15,000
	28,211	9,587	(4,464)	-	33,334

17 Unrestricted funds - designated (Continued)

PURPOSES OF DESIGNATED FUNDS

Alice Godman
The disposal income from this fund is available for grants to Guides and Rangers going abroad.

Pat Spicer Memorial Fund
This fund is to be used for two Brownie Leaders each year to attend a training course.

Olave Camp
The surplus from Olave camp held in 2019 will be used as follows:
- Grants to assist units/small groups to attend national or international camps with a proviso of sharing knowledge.
- Money to provide a marketing budget for our next camp
- Money available to cover expenses for the venue research and planning teams

Olave Camp contingency fund
This fund is money from previous Olave camps to be used towards to the next Olave camp.

Breakaway to Belgium
The income was generated from fees, grant and fundraising. The remaining balance will cover any additional expenses and any surplus will go towards future international events.

Adventure Fund
A grant for £8,000 was awarded from the HQ Adventure to enable units to provide adventure within Counties, following the closure of the Training and Activity Centres previously owned by Girlguiding but sold off as too much investment was required to maintain them. The grant was subject to an application process which we used to put on two weekend events in London for Guides and Rangers. The remaining income was monies received from participants towards their London Adventure. The surplus was transferred and used against the Olave Camp.

18 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	53,985	-	53,985
Investments	176,558	-	176,558
Current assets/(liabilities)	56,567	28,134	84,701
	287,110	28,134	315,244

18 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	54,692	-	54,692
Investments	184,910	-	184,910
Current assets/(liabilities)	59,730	33,334	93,064
	299,332	33,334	332,666

19 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	299,332	63,935	(67,620)	(8,537)	287,110

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	285,337	72,992	(71,982)	12,985	299,332

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).