The Guide Association Somerset
Operating as
Girlguiding Somerset

Annual Report 2025

The Executive Committee is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association as set out in The Royal Charter and bye-laws.

The voting members of the Executive Committee as at 31st December 2025, are the charity trustees of Girlguiding Somerset in accordance with the relevant provisions of The Charities Acts.

Charity No: 297324

Trustees:
Mrs B Osborne (County Commissioner)
Mrs R Forbes (Assistant County Commissioner)
Mrs T Wetherall (Bridgwater Division Commissioner)
Miss J Barnes (Cadbury Division Commissioner)
Mrs J Sinnott (Mendip Division Commissioner)
Mrs V Hatch (Minehead Division Commissioner)
Mrs K Pope (Seavington Division Commissioner)
Mrs S Verrier (Taunton Division Commissioner)
Miss J Cavill (Tone Division Commissioner)
Mrs J Coburn (Wells Division Commissioner)
Mrs L Carrington (Yeovil Division Commissioner)
Mrs C Edmonds (Chair of Finance)
Ms J Tompkins (Treasurer)

Independent Examiner: Arun Sharma, Chartered Accountant

Aims and Objectives: Somerset Girlguiding shares the aims and objectives of Girlguiding UK. It gives girls and young women opportunities to develop emotionally, mentally, physically and spiritually and provides them with endless hours of fun, friendship and adventure. The girls gain valuable life skills which in turn enable them to make a positive contribution to their communities and the wider world.

We also aim to take care of our Adult Leaders who all willingly volunteer to help enrich the lives of girls and young women.

Somerset County is one of 16 Counties and Islands within the South West Region and is composed of 9 Divisions that run 163 units between them.

Girlguiding delivery

Following on from the success of our County Camp in 2024, during 2025 we ran a serious of sleepover events in unusual places for the different sections. Rainbows slept at Paultons Park after hours and had the chance to use the softplay area on their own; go for a night walk to see the animals preparing for bed; and in the morning they had the chance to meet and even hold some of the animals before the venue opened back up to the public.

The Brownies headed off to Wookey Hole Attractions to sleep, where they had the chance to visit play in the Victorian Arcade; visit the 4D cinema; learn some circus skills with the Wookey Hole Circus Team and visit the caves after dark. Two leaders were also presented with their 30-year service brooches deep underground in the caves.

The Guides took over Wells Cathedral for the night - and celebrated with a disco in the knave followed by a night sleeping in the beautiful cathedral building.

Finally the Rangers slept over at Shepton Mallet Prison – completing the escape room challenges first before choosing to either sleep in the cells; or stay awake all night looking for ghosts.

Units headed off on camps and holidays throughout the year, and we were delighted that the multi-generational fund, established through the sale of the Somermead Campsite at the end of 2021, supported our members to enjoy a total of 2,048 nights away at a variety of events from small unit sleepovers, to large scale region events. The grant was used in a number of different ways – to support girls to attend who would not be able to afford to otherwise; to help pay for unit transport; or to provide some extra activities at the event. However it was used, the grant helped make a tangible difference to our young members in the County, and we look forward to supporting many more in 2026.

In 2025, Somerset Girlguiding members continued to enjoy sailing experiences using our own sailing dinghy “Somerspirit” which is now based at Durleigh Sailing Club near Bridgwater.

A key element of our green policy has been our pre-loved uniform shop which continues to help support Girlguiding families across the County, particularly during this cost of living challenge.

Financial review and summary

Our financial position at the end of 2025 shows a decrease in funds reflecting both the support given to units through the Somermead money (where the grant given to each residential event was increased to £7.50 per Girlguiding Somerset member per night); and the agreed financial support from reserves that was used to reduce the costs associated with the sleepover events to make it affordable for all. We are spending money in accordance with our charitable purposes, in particular with the provision of grants for UK and International trips, and large-scale events.

Our main income is received from our subscription payments which are based on membership numbers and calculated once a year in February. This financial statement shows a stable membership from 2024 to 2025.

	Current period general funds £	Current period restricted funds £	Current period designated funds £	Current period Total £	Previous year Total £
Total receipts for the year	38,086.83	0.00	12,782.52	50,869.35	61,591.69
Total payments for the year	(42,420.38)	0.00	(19,672.50)	(62,092.88)	(44,739.24)
	(4,333.55)	0.00	(6,889.98)	(11,223.53)	16,852.35
Cash, bank and similar funds brought forward	178,347.49	0.00	300,000	478,347.49	461,495.14
Cash, bank and similar funds	£174,013.94	£0.00	£293,110.02	£467,123.96	£478,347.49

carried forward	

General fund	This fund exists to deal with the day-to-day receipts and payments of the association
Restricted fund	There are currently no restricted funds
Designated fund	Following the sale of the Somermead campsite, the proceeds have been designated to provide a multi-generational grant fund to support all members of Girlguiding Somerset (young members and adults) with a “per night” amount towards any UK residential. The level of grant is managed through the executive committee of Girlguiding Somerset

The trustees are of the opinion that sufficient funds are held, in the appropriate form, to enable the funds to be used in accordance with the purposes for which they were set up.

Beverley Osborne

Beverley Osborne
County Commissioner, Girlguiding Somerset

SOMERSET GUIDE ASSOCIATION

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31-Dec-25

Charity Number: 297324

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TRUSTEES APPROVAL CERTIFICATE

FOR THE YEAR ENDED 31 DECEMBER 2025

We confirm that the Receipts and Payments Accounts on pages 3 to 10 have been prepared from the books and records of the Charity. All other relevant information has been made available for their preparation.

We also confirm that the Receipts and Payments Accounts are an accurate record of the Charity's activities in the period.

B Osborne - County Commissioner

Dated:

J Tompkins - County Treasurer

Dated:

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

OF SOMERSET GUIDE ASSOCIATION ON ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025 CHARITY NO.297324

I report to the trustees on the account of the Charity for the year ended 31 December 2025 which are set out on pages 3 to 10.

Responsibilities and basis of report

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requiremnet 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, have followed all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act, or

- the accounts did not accord with the accounting records

- the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Arun Sharma FCCA
CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date:

SOMERSET GUIDE ASSOCIATION

RECEIPTS AND PAYMENTS ACCOUNT SUMMARY
FOR THE YEAR ENDED 31 DECEMBER 2025

	Current Period General Funds £	Current Period Restricted Funds £	Current Period Designated Funds	Current Period Total £	Previous Year Total £
Total receipts for the year	38,086.83	0.00	12,782.52	50,869.35	61,591.59
Total payments for the year	(42,420.38)	0.00	(19,672.50)	(62,092.88)	(44,739.24)
	(4,333.55)	0.00	(6,889.98)	(11,223.53)	16,852.35
Cash, bank and similar funds brought forward	178,347.49	0.00	300,000.00	478,347.49	461,495.14
Cash, bank and similar funds carried forward	£174,013.94	£0.00	£293,110.02	£467,123.96	£478,347.49

SOMERSET GUIDE ASSOCIATION

STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Current Period General Funds £	Current Period Restricted Funds	Current Period Designated Funds £	Current Period Total £	Previous Year Total £
MONETARY ASSETS					
Bank Current account	97.17	0.00	0.00	97.17	3.30
Bank Deposit account	24,868.44	0.00	0.00	24,868.44	54,308.47
COIF Charities Deposit Fund - A/C 990700001C	149,048.33	0.00	0.00	149,048.33	124,035.72
COIF Charities Deposit Fund - A/C CO1008383-0	0.00	0.00	293,110.02	293,110.02	300,000.00
	£174,013.94	£0.00	£293,110.02	£467,123.96	£478,347.49
OTHER NON MONETARY ASSETS (for Charity's own use)					
NONE	0.00	0.00	0.00	0.00	0.00
	£0.00	£0.00	£0.00	£0.00	£0.00

Stock
The Charity carries stock at a value of £967 (2024; £892).

Restricted funds

	B/fwd at 01.01.25	Income - Received from Peter Collins Trust	Expenditure	Reimburse General fund for last year's training	C/fwd at 31.12.25
RYA Training Grant	£0.00	£312.00	£0.00	-£312.00	£0.00

	B/fwd at 01.01.25	Income - Received from Girlguiding SW	Expenditure	C/fwd at 31.12.25	
UYF Training Grant	£0.00	£0.00	£0.00	£0.00	NONE THIS YEAR

In July 2025 a grant of £312 was received from the Peter Collins Trust. This represent a retrospective reimbursement of RYA Level 2 sailing instructor training costs paid from the General Fund in November 2024. As this grant was received to reimburse a prior year General Fund cost rather than to fund a specific activity, it has been treated as General Fund income in 2025.

Designated Funds

	B/fwd at 01.01.25	Income - sale of Somermead campsite	Income - surplus on closure of bank account	Somermead Grants Paid	Interest Income	C/fwd at 31.12.25
Somermead UK	£300,000.00	£0.00	£0.00	-£19,672.50	£12,782.52	£293,110.02

The designated fund balance of £293,110.02 is made up of the previous sale of the Somermead campsite plus the surplus on closure of the bank account. Further funds have been allocated from General Funds to make a total initial fund of £300,000 which will be used for to help units and Guides with the Girl Guiding costs on an applications basis. From this fund, a further £19,672.50 has been distributed as grants during the year.

We confirm that the above Statement of Assets is an accurate record of the Charity's assets at the period end.

B Osborne - County Commissioner

Dated

J Tompkins - County Treasurer

Dated

SOMERSET GUIDE ASSOCIATION

RECEIPTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Current Period General Funds £	Current Period Restricted Funds	Current Period Designated Funds £	Current Period Total £	Previous Year Total £
Membership Subscription 2025	15,528.00	0.00	0.00	15,528.00	15,113.00
Less: 2025 amounts paid	(1,010.00)	0.00	0.00	(1,010.00)	(1,045.00)
	14,518.00	0.00	0.00	14,518.00	14,068.00
Investment income					
Bank interest	381.97	0.00	0.00	381.97	723.72
Somermead COIF Interest	0.00	0.00	12,782.52	12,782.52	0.00
General Access COIF Interest	5,340.11	0.00	0.00	5,340.11	20,666.70
	20,240.08	0.00	12,782.52	33,022.60	35,458.42
Activities, events and fund raising	16,943.75	0.00	0.00	16,943.75	18,387.17
Grants and donations	590.00	312.00	0.00	902.00	7,746.00
Transfers between funds	312.00	(312.00)			
Somerspirit money not yet moved	1.00			1.00	
	£38,086.83	£0.00	£12,782.52	£50,869.35	£61,591.59

SOMERSET GUIDE ASSOCIATION

PAYMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Current Period General Funds £	Current Period Restricted Funds	Current Period Designated Funds £	Current Period Total £	Previous Year Total £
Grants and donations	4,818.00	0.00	19,672.50	24,490.50	11,700.00
	4,818.00	0.00	19,672.50	24,490.50	11,700.00
Activities, events and fund raising	32,670.31	0.00	0.00	32,670.31	26,000.16
	37,488.31	0.00	19,672.50	57,160.81	37,700.16
Administration expenses	4,932.07	0.00	0.00	4,932.07	7,039.08
	£42,420.38	£0.00	£19,672.50	£62,092.88	£44,739.24

SOMERSET GUIDE ASSOCIATION

GENERAL FUND

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Designated Funds	Restricted Funds	Unrestricted Funds	£
Membership subscriptions 2025			14,518.00	14,518.00
Investment income				
Bank interest			381.97	381.97
COIF interest	12,782.52		5,340.11	18,122.63
Grants and donations				
Training Grants - RYA Training		312.00		312.00
Girlguiding SW donation - County Camp 2025			590.00	590.00
Activities, events and fund raising				
Badges & Award Certificates			743.75	743.75
Rainbow Camp			1,290.00	1,290.00
County Sleepovers 2025			14,910.00	14,910.00
	£12,782.52	£312.00	£37,773.83	£50,868.35
Transfer of RYA Grant to unrestricted fund		-312.00	312.00	
Somerspirit money not yet moved			1.00	1.00
	£12,782.52	£0.00	38,086.83	£50,869.35
Reconciliation of Movements in Cash, Bank and Similar Funds				
Receipts during the year	12,782.52	0.00	38,086.83	50,869.35
Add Opening balance	*300,000.00*	*0.00*	*178,347.49*	478,347.49
Less Total Payments during the year	*-19,672.50*	*0.00*	*-42,420.38*	-62,092.88
Closing balance of Cash, Bank and Similar Funds	£293,110.02	£0.00	£174,013.94	£467,123.96

SOMERSET GUIDE ASSOCIATION

GENERAL FUND

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

	Designated Funds	Restricted Funds	Unrestricted Funds	£
Activities, events and fund raising				
Badges & Certificates			5,055.43	5,055.43
Camps			26,429.30	26,429.30
INTOPs event			1,035.58	1,035.58
Hall hire - for INTOPs weekend			100.00	100.00
Marketing & Sales Promotion			50.00	50.00
Grants & Donations				
Support fund donation for Croatia trip			580.00	580.00
Support funding for Sweden Jamboree 2026			340.00	340.00
Support funding for INTOPs India 2026			3,634.00	3,634.00
Support funding for Lorne Trip			264.00	264.00
Somermead Grant	19,672.50			19,672.50
Administration				
Training			320.00	320.00
Training - RYA Level 2 - Sailing instructor training			330.00	330.00
Administration Expenses			1,469.17	1,469.17
Trustee Indemnity Insurance			463.90	463.90
Exec Meetings			504.17	504.17
Commissioner & President			972.23	972.23
Accountancy			756.00	756.00
Gifts and samples			116.60	116.60
Total Payments during the Year	£19,672.50	£0.00	£42,420.38	£62,092.88
Reconciliation of Movements in Cash, Bank and Similar Funds				
Payments during the year	-19,672.50	0.00	-42,420.38	-62,092.88
Add Opening balance	*300,000.00*	*0.00*	*178,347.49*	478,347.49
Add Total Receipts during the year	*12,782.52*	*0.00*	*38,086.83*	50,869.35
Closing balance of Cash, Bank and Similar Funds	£293,110.02	£0.00	£174,013.94	£467,123.96

SOMERSET GUIDE ASSOCIATION

GENERAL FUND

STATEMENT OF BALANCES AT 31 DECEMBER 2025

	31-Dec 2025	31-Dec 2024
	£	£
COIF Charities Deposit Fund	149,048.33	124,035.72
Bank Current Accounts	97.17	3.30
Bank Deposit Accounts	24,868.44	54,308.47
Balance at 31 December 2025	£174,013.94	£178,347.49

SOMERSET GUIDE ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1) Accounting policies

The accounts on pages 3 to 9 have been prepared on a receipts and payments basis, in line with the Charity Commision guidance "Receipts and Payments Accounts - CC16" and the Charities Act 2011.

2) Remuneration

No remuneration has been paid to the charity's trustees in the year.

3) **Trustees remuneration**
The trustees did not receive any remuneration during the year

Trustees expenses
Out of pocket expenses were reimbursed to 2 trustees during the year amounting to £771.48 for travel and sundry items.

4) Funds

General Fund: This fund exists to deal with the day-to-day receipts and payments of the association.

Restricted Fund: This fund exists to show grants and donations received which have been restricted by the donor.

Designated Fund: This fund exists to show funds which have been allocated for a specific purpose project by the charity.

The trustees are of the opinion that sufficient funds are held, in the appropriate form, to enable the funds to be used in accordance with the purposes for which they were set up.

Somerset Guide Association

Fieldcroft, Shepherds Hill, Buckhorn Weston, Gillingham, Dorset, SP8 5HX

Chalmers & Co (SW) Limited
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 December 2025 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, (or give a true and fair view) in accordance with the Charity Commision guidance "Receipts and Payments Accounts – CC16"

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework "Receipts and Payments Accounts – CC16".

   We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 December 2025.

2. We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.

3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

4. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework Charities Act 2011.

7. We confirm that there have been no events since the balance sheet date which require adjustment to, or which would materially affect, the amounts included in the financial statements, other than a post year-end commitment of £12,072.90 in respect of the County Camp. The trustees have confirmed that this commitment can be met from existing reserves.

8. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

9. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework Charities Act 2011.

10. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.

11. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

12. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

13. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, namely Charities Act 2011, except as explained to you and as disclosed in the financial statements.

14. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation.

    There have been no deficiencies in internal control of which we are aware.

15. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or

that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

16. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
17. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours faithfully,

.....

Signed on behalf of the board of trustees

Trustee.....

Date.....