Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

REGISTERED CHARITY NUMBER 300496

BERKSHIRE GUIDE ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATON
ANNUAL REPORT AND ACCOUNTS OF THE TRUSTEES
(THE MEMBERS OF THE COUNTY EXECUTIVE COMMITTEE)

CONTENTS

GENERAL INFORMATION	1
REPORT OF TRUSTEES	2,3
STATEMENT OF FINANCAIL ACTIVITIES	4
BALANCE SHEET AS 31 DECEMBER 2021	5
NOTES TO THE FINANCIAL STATEMENTS	6,7,8,9
ANNUAL REPORT	10,11,12

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS
GIRLGUIDING ROYAL BERKSHIRE

GENERAL INFORMATION
For the year ended 31 December 2025

TRUSTEES:	Mrs Jane Yorke	County Commissioner
	Kim Prior	Assistant County Commissioner
	Mary Ouseley	Chair of Finance
	Sarah France	Chair of Thirtover Place Committee
	Liz Slocome	Division Commissioner
	Jan Stowell	Division Commissioner

CHARITY RESISTRATION NUMBER 300496

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS
GIRLGUIDING ROYAL BERKSHIRE

REPORT OF THE TRUSTEES
For the year ended 31 December 2025

The trustees present their report with the financial statements of the Berkshire Guide Association for the year ended 31 Dec 2025

STRUCTURE AND GOVERNANCE MANAGEMENT

Berkshire Guide Association is a separately constituted branch of the Guide Association, which is incorporated by Royal Charter. It is registered as a charity (number 300496). The Royal Berkshire Guide Association is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, organisation and rules of the Association in accordance with the Royal Charter, Bye-laws and the Guiding Manual.
It is headed by one of the joint County Commissioners, who is Chair of the Executive Committee.

Members of the Executive Committee are nominated or appointed in accordance with the procedures established by the Berkshire Guide Association. The charity trustees of the Berkshire Guide Association are the voting members of the Executive Committee. The Trustees who served during the year are shown on page 1. The trustees determine the general policies of the Berkshire Guide Association. The day to day running is delegated to the County Administrator/Finance team and other volunteers.

OBJECTIVES AND ACTIVITIES

Berkshire Guide Association shares the aims and objectives of the Guide Association: giving girls and young women a space where they can be themselves, have fun, build friendships, gain valuable life skills and make a positive difference to their lives and communities. We give them opportunities to be challenged and experience adventures that otherwise they would not have done.

It is due to the commitment and excellent leadership of our adult volunteers, all of who give their time willingly and freely, that these opportunities are delivered and enjoyed by our members.

ACHEIVEMENTS AND PERFORMANCE

The County Commissioner produced an annual report which was presented at a meeting of the Board of Trustees

This report details what members of the County have achieved to meet the aims and objectives of the Guide Association.

To read the annual report, please refer to the appendix at the end of this report.

FINANCIAL REVIEW

The results for the year and the financial position of the Berkshire Guide Association are as shown in the Statement of Financial Account and Balance Sheet.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

REPORT OF THE TRUSTEES

For the year ended 31 December 2025

Continued……..

RESERVES

It is the policy of Berkshire Guiding Association to hold in reserve a maximum of £100,000, this is required to cover up to 3 month's salary payment and if needed redundancy money. This will also cover 3 months running costs for Thirtover Place, redundancy costs for the site manager, any repair work that many need to be undertaken on the building and grounds and loss of income due to circumstance beyond our control. This fund will also be held for the purpose of repair work to any other Guiding property owned by Berkshire Guiding Association and to cover any unforeseen losses resulting from the cancellation of large scales events (e.g. Windsor International Guide and Scout Camp (WINGS)) due to circumstances beyond out control. This policy is reviewed yearly.

STATEMENT OF TRUSTEES' RESPONSIBILITES

Law applicable to charities in England and Wales requires the trustees to prepare financial statement for each financial year which gives a true and fair view of the state of arrears of the County Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statement;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the County Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the County Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

County Commissioner
Jane Yorke

Signed by:
J.M.Yorke
1C7820A704FD43E...

Chair of Finance
Mary Ouseley

Signed by:
Mary Ouseley
AEA5CBAF2AEA485...

Date 22nd June 2026

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Unrestricted funds £	Designated funds £	Restricted funds	Total 2025 £	Total 2024 £
Incoming resources					
Membership subscriptions				73785	66227
Donations				294	20880
Bequest					
Training courses				6130	6330
Activities receipts				2682	3103
Income from facilities at county centres				64740	63884
Social activities					
Sundry income					
Sales of badges and sundry items				3360	5284
Grants received					
Insurance Claims					
Interest				1507	1701
Joint arrangement					
Total incoming resources	0	0	0	152498	167409
Resources expended					
Running costs of county centres				82211	94480
Grants				7974	3940
Training costs/expenses				6356	7808
Activities expenses				1343	1381
Communications/PR				4488	875
Social activities expenses					
Administration expenses				19979	17162
County Personnel Expenses				2043	2469
County Co-ordinators expenses				1456	
Special Events					
Purchases of badges and sundry items					
Equipment Replacement/Maintenance					
Storage					4671
Special Projects				239	7260
Depreciation				16119	14946
Joint arrangement				0	
Total resources expended	0	0	0	142208	154993
Net incoming resources	0	0	0	10290	12416

The notes on pages 6 to 9 form part of these accounts

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

BALANCE SHEET

For the year ended 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets:					
Tangible assets	2		344465		360584
Current Assets:					
Stock	3	10419		9306	
Debtors	4	1533		858	
Overpayment	4				
Prepayments	4	2891		2140	
Loans	4	6785		4778	
Cash at bank & in hand		369758		347483	
		391386		364564	
Creditors: amounts falling due within one year					
Creditors	5	5292		6640	
Loan	5	1517		3310	
Income in advance	5	15016		10031	
Security Deposits	5	0			
Accruals/Expenses	5	442		685	
		22267		20666	
Net Current Assets			369118		343898
Net Assets			713583		704482
Funds					
Restricted Funds	6		73857		80077
Designated Funds	7		328346		362430
Unrestricted Funds			311380		261975
	8		713583		704482

Approved by the Board of Trustees at their meeting on 22nd June 2025 and signed on it behalf by:

Signed by:
J.M.Yorke
1C7820A704FD43E...

Jane Yorke - County Commissioner

Signed by:
Mary Ouseley
AEA5CBAF2AEA485...

Mary Ouseley - Chair of Finance

Date 22nd June 2026

The notes on pages 6 to 9 form part of these accounts

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convertion and in accordance with the Statement of Recommended Practice on Accounting by Charities 2019 (SORP 2019), the Charities Act 1996 and applicable accounting standards.

GOING CONCERN

The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

FUNDS

General funds represent the funds of the Executive Committee that are not subject to any restrictions regarding their use and are available for application on the general purpose of the Executive Committee. Funds designated for a particular purpose by the Executive Committee are also unrestricted.
Restricted funds are funds given to the charity for a sole purpose which is either designated by the donor or agreed by the Executive Committee.
The accounts include all transaction, assets and liabilities for which the Executive Committee is responsible in law.

INCOMING RESOURCES

Voluntary income and capital sources
Membership Subscription income is recognised when due.

Monies relating to events held are recognised when received and in conjunction with the date of the event.

Income from investments
Interest is accounted for when receivable.

RESOURCES USED

Activities directly relating to the work of the Executive Committee
Expenditure is recognised when incurred or legally enforceable liability arises.

FIXED ASSETS

Property
The Guides Centre at Thirtover Place is recorded at historic cost and depreciation is charged on a straight line basis over 50 years.

Other Equipment
Equipment used by the Charity is depreciated at 25% of written down value.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

Notes to the Accounts for the year ended 31st December 2025 cont….

2 Tangible Assets	Land and buildings	Training Equipment	General Equipment	Total
	£	£	£	£
Cost				
at 31st December 2024	718683	3562	25076	747322
additions				
disposals		3562	25076	28638
at 31st December 2025	**718683**	**0**	**0**	**718683**
Depreciation				
at 31st December 2024	359858	3172	23707	386737
change for the year	14360	390	1370	16119
adjustment re disposals		-3562	-25076	-28638
at 31st December 2025	**374218**	**0**	**0**	**374218**
Net book value				
at 31st December 2025	**344465**	**0**	**0**	**344465**
at 31st December 2024	358825	390	1370	360584

3 Stocks	2025	2024
	£	**£**
Badges	5738	4358
Other stock for resale	4681	4948
	10419	9306

4 Debtors	2025	2024
Due within one year	**£**	**£**
Debtors	1533	858
Prepayments	2891	2140
Loan	6785	4778
Overpayments		0
	11208	7775

5 Creditors	2025	2024
Amounts falling due within one year	**£**	**£**
Creditors	5292	6640
Loan	1517	3310
Income in advance	15016	10031
Security Deposits		
Accrued expenses	442	685
	22267	20666

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

Notes to the Accounts for the year ended 31st December 2025 cont….

6 Restricted Funds

	Balance at 1st January 2025	Incoming resources	Resources expended	Balance at 31st December 2025
	£	£	£	£
Jenkins Trust	1517		1517	0
Stratton Bursary	0			0
Doris Bridgeman Fund	18739		2454	16286
Janet Sherman Fund	19384			19384
E Turner Fund	25587			25587
June Braithwaite Fund	2350		2350	0
Tractor Fund	12500	100		12600
	80077	100	6321	73857

- Jenkins Trust - Thirtover Place is for the costs relating to the provision and maintenance of climbing equipment.
- Doris Bridgeman Fund - this fund was rename in 2019, it was previously The Douglas Martin Trust Fund. It is a hardship fund to provide grant assistance for young girls aged under 18 in the relief of poverty or health or educational purposes.
- June Braithwaite Fund - remaining fund moved to Longleat
- Janet Sherman Fund - this fund is for the provision of an Archive Headquarters.
-

7 Designated Funds

	Balance at 1st January 2025	Incoming resources	Resources expended/transfers	Balance at 31st December 2025
	£	£	£	£
Fixed Assets Fund	360584		16119	344465
Leadership & Training	1846		1846	0
	362430	0.00	17965	344465

8 Funds allocation summary

	Fixed Assets	Net Current Assets	2025	2024 Total
	£	**£**	**£**	**£**
Restricted Funds	0.00	73857	73857	80077
Designated Funds	344465	0.00	328346	362430
Unrestricted Funds	0.00	311380	311380	261975
	344465	385237	713583	704482

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

9 Trustees' Remuneration and expenses

Trustees' received expenses totalling £2,278.49(2024 - £2278.49) in respect of travel costs.
No trustees received any remuneration in the current or previous year

There were 0 related party transactions in the reporting period.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

Girlguiding Royal Berkshire Annual Report 2025

Girlguiding Royal Berkshire strives to provide girls and young women with fun, friendship and adventure. Our incredible adult members and volunteers continue to support girls and young women across the county, helping all girls know they can do anything through fun, adventure and the space to discover their potential

Membership numbers, for both young members and volunteers, decreased slightly in 2025 to a total of just under 5700, despite national recruitment campaigns that took place. This decrease is also recognised nationally due to a decrease in birth rate due to the pandemic, also being seen in reduced school entry numbers

We have continued to make progress with our County Strategy and are on track to complete the majority of our goals by mid 2026, when I my term comes to an end in August:

In addition to all the fantastic opportunities girls have in the unit meetings, lots of units have continued to take their girls on residentials, shown by increased bookings at Thirtover Place, with all weekends booked in the house to the end of the year.

An increasing numbers of leaders are undertaking their Going Away With Licence or adding modules, including several International modules, so hopefully more and more girls will experience the adventure of staying away from home with their guiding friends.

A Monopoly event for Guides, Rangers and Young Leaders was held at in Reading where girls from across the County joined together to visit as many locations on the Reading Monopoly Board as possible, undertaking challenges along the way. Great fun was had by all, with one group taking a bus in completely the wrong direction but no realising until they reached the terminus.

Many units have attended a Thinking Day event at Longleat along with Wiltshire North and South who were celebrating their centenary, and region events including a Night with the Tigers at Dartmoor Zoo and visits to the Mary Rose Experience.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

In 2025 we had girls selected for Region International trips interrailing across Europe (3 girls) and one girl going to Norjam. And this year we have girls and Leaders selected for trips to Sweden, India and Croatia.
All volunteers across the County were invited to the Thanks and Recognition Afternoon Tea held in June at Thirtover Place It was very well attended with a greater number of attendees than in 2024. We presented 20, 30, 40 & 50 year LSAs as well as Berkshire Stags, County Standards, County Merit Awards, the Liz Bracewell Award, Team Awards and Guiding Light Awards. In addition to our County Awards, Sarah France was recognised for services to the community in the King's New Years' Honours List with a British Empire Medal.

Several County Leaders have been presented the Region Compass Award and nominated for Region "Hidden Hero" award. Several members attended the national "Celebrate" event at The Odeon Leicester Square, which celebrated National Awards such as Queens' Guide Award and unsung heroes.

In June, we were again lucky to be able to take several young members, to the Garter Day Procession, at Windsor Castle, some thing they will always remember.

Meetings of the County Operations and Trustee Boards, Divisions and Districts continue being held on zoom, although they have been interspersed with in-person meetings as networking/team-building is much easier this way. The benefit in the reduction of travel time and costs has been recognised by everyone.

Despite many hurdles along the way, the development of the refreshed County website was completed, although a few glitches remain. We have been able to appoint a webmaster from our adult membership who is a web designer to help resolve the issues.

The planning of Windsor International Guide and Scout Camp (WINGS), is continuing at pace, with 2 representatives appointed to the Governing Board and Berkshire leaders being appointed as the Head of Programme and Head of Finance – so responsibility for our money is in good hands.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

The County property, Thirtover Place, continues to be very busy. The house is fully booked and the tented village has been booked for a significant number of weekends and during the school holidays. The redevelopment plans have been reviewed and the costs and fundraising opportunities reassessed and the results are very positive. Despite some increases in costs, the redevelopment is still viable and we are progressing with the next steps to ensure we can make use of all financial opportunities available to us without impacting the future of the County. We have been working with the legal term at HQ and charity lawyers to make sure that all the "i"s are dotted and "t"s are crossed before applying for planning permission.

Thanks to our fantastic volunteers Girlguiding in Royal Berkshire is continues to provide exceptional guiding opportunities for young members, and we hope to continuing growing our volunteers to ensure the girls and young women, current members, those on our waiting lists and those looking to join don't miss out.

Signed by:
J.M.Yorke
1C7820A704FD43E...

Jane Yorke, County Commissioner

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

REGISTERED CHARITY NUMBER 300496

BERKSHIRE GUIDE ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATON
ANNUAL REPORT AND ACCOUNTS OF THE TRUSTEES
(THE MEMBERS OF THE COUNTY EXECUTIVE COMMITTEE)

CONTENTS

GENERAL INFORMATION	1
REPORT OF TRUSTEES	2,3
STATEMENT OF FINANCAIL ACTIVITIES	4
BALANCE SHEET AS 31 DECEMBER 2021	5
NOTES TO THE FINANCIAL STATEMENTS	6,7,8,9
ANNUAL REPORT	10,11,12

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS
GIRLGUIDING ROYAL BERKSHIRE

GENERAL INFORMATION
For the year ended 31 December 2025

TRUSTEES:	Mrs Jane Yorke	County Commissioner
	Kim Prior	Assistant County Commissioner
	Mary Ouseley	Chair of Finance
	Sarah France	Chair of Thirtover Place Committee
	Liz Slocome	Division Commissioner
	Jan Stowell	Division Commissioner

CHARITY RESISTRATION NUMBER 300496

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS
GIRLGUIDING ROYAL BERKSHIRE

REPORT OF THE TRUSTEES
For the year ended 31 December 2025

The trustees present their report with the financial statements of the Berkshire Guide Association for the year ended 31 Dec 2025

STRUCTURE AND GOVERNANCE MANAGEMENT

Berkshire Guide Association is a separately constituted branch of the Guide Association, which is incorporated by Royal Charter. It is registered as a charity (number 300496). The Royal Berkshire Guide Association is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, organisation and rules of the Association in accordance with the Royal Charter, Bye-laws and the Guiding Manual.
It is headed by one of the joint County Commissioners, who is Chair of the Executive Committee.

Members of the Executive Committee are nominated or appointed in accordance with the procedures established by the Berkshire Guide Association. The charity trustees of the Berkshire Guide Association are the voting members of the Executive Committee. The Trustees who served during the year are shown on page 1. The trustees determine the general policies of the Berkshire Guide Association. The day to day running is delegated to the County Administrator/Finance team and other volunteers.

OBJECTIVES AND ACTIVITIES

Berkshire Guide Association shares the aims and objectives of the Guide Association: giving girls and young women a space where they can be themselves, have fun, build friendships, gain valuable life skills and make a positive difference to their lives and communities. We give them opportunities to be challenged and experience adventures that otherwise they would not have done.

It is due to the commitment and excellent leadership of our adult volunteers, all of who give their time willingly and freely, that these opportunities are delivered and enjoyed by our members.

ACHEIVEMENTS AND PERFORMANCE

The County Commissioner produced an annual report which was presented at a meeting of the Board of Trustees

This report details what members of the County have achieved to meet the aims and objectives of the Guide Association.

To read the annual report, please refer to the appendix at the end of this report.

FINANCIAL REVIEW

The results for the year and the financial position of the Berkshire Guide Association are as shown in the Statement of Financial Account and Balance Sheet.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

REPORT OF THE TRUSTEES

For the year ended 31 December 2025

Continued……..

RESERVES

It is the policy of Berkshire Guiding Association to hold in reserve a maximum of £100,000, this is required to cover up to 3 month's salary payment and if needed redundancy money. This will also cover 3 months running costs for Thirtover Place, redundancy costs for the site manager, any repair work that many need to be undertaken on the building and grounds and loss of income due to circumstance beyond our control. This fund will also be held for the purpose of repair work to any other Guiding property owned by Berkshire Guiding Association and to cover any unforeseen losses resulting from the cancellation of large scales events (e.g. Windsor International Guide and Scout Camp (WINGS)) due to circumstances beyond out control. This policy is reviewed yearly.

STATEMENT OF TRUSTEES' RESPONSIBILITES

Law applicable to charities in England and Wales requires the trustees to prepare financial statement for each financial year which gives a true and fair view of the state of arrears of the County Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statement;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the County Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the County Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

County Commissioner
Jane Yorke

Signed by:
J.M.Yorke
1C7820A704FD43E...

Chair of Finance
Mary Ouseley

Signed by:
Mary Ouseley
AEA5CBAF2AEA485...

Date 22nd June 2026

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Unrestricted funds £	Designated funds £	Restricted funds	Total 2025 £	Total 2024 £
Incoming resources					
Membership subscriptions				73785	66227
Donations				294	20880
Bequest					
Training courses				6130	6330
Activities receipts				2682	3103
Income from facilities at county centres				64740	63884
Social activities					
Sundry income					
Sales of badges and sundry items				3360	5284
Grants received					
Insurance Claims					
Interest				1507	1701
Joint arrangement					
Total incoming resources	0	0	0	152498	167409
Resources expended					
Running costs of county centres				82211	94480
Grants				7974	3940
Training costs/expenses				6356	7808
Activities expenses				1343	1381
Communications/PR				4488	875
Social activities expenses					
Administration expenses				19979	17162
County Personnel Expenses				2043	2469
County Co-ordinators expenses				1456	
Special Events					
Purchases of badges and sundry items					
Equipment Replacement/Maintenance					
Storage					4671
Special Projects				239	7260
Depreciation				16119	14946
Joint arrangement				0	
Total resources expended	0	0	0	142208	154993
Net incoming resources	0	0	0	10290	12416

The notes on pages 6 to 9 form part of these accounts

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

OPERATING AS

GIRLGUIDING ROYAL BERKSHIRE

BALANCE SHEET

For the year ended 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets:					
Tangible assets	2		344465		360584
Current Assets:					
Stock	3	10419		9306	
Debtors	4	1533		858	
Overpayment	4				
Prepayments	4	2891		2140	
Loans	4	6785		4778	
Cash at bank & in hand		369758		347483	
		391386		364564	
Creditors: amounts falling due within one year					
Creditors	5	5292		6640	
Loan	5	1517		3310	
Income in advance	5	15016		10031	
Security Deposits	5	0			
Accruals/Expenses	5	442		685	
		22267		20666	
Net Current Assets			369118		343898
Net Assets			713583		704482
Funds					
Restricted Funds	6		73857		80077
Designated Funds	7		328346		362430
Unrestricted Funds			311380		261975
	8		713583		704482

Approved by the Board of Trustees at their meeting on 22nd June 2025 and signed on it behalf by:

Signed by:
J.M.Yorke
1C7820A704FD43E...

Jane Yorke - County Commissioner

Signed by:
Mary Ouseley
AEA5CBAF2AEA485...

Mary Ouseley - Chair of Finance

Date 22nd June 2026

The notes on pages 6 to 9 form part of these accounts

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convertion and in accordance with the Statement of Recommended Practice on Accounting by Charities 2019 (SORP 2019), the Charities Act 1996 and applicable accounting standards.

GOING CONCERN

The Trustees consider that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for this reason they continue to adopt the going concern basis in preparing the annual financial statements.

FUNDS

General funds represent the funds of the Executive Committee that are not subject to any restrictions regarding their use and are available for application on the general purpose of the Executive Committee. Funds designated for a particular purpose by the Executive Committee are also unrestricted.
Restricted funds are funds given to the charity for a sole purpose which is either designated by the donor or agreed by the Executive Committee.
The accounts include all transaction, assets and liabilities for which the Executive Committee is responsible in law.

INCOMING RESOURCES

Voluntary income and capital sources
Membership Subscription income is recognised when due.

Monies relating to events held are recognised when received and in conjunction with the date of the event.

Income from investments
Interest is accounted for when receivable.

RESOURCES USED

Activities directly relating to the work of the Executive Committee
Expenditure is recognised when incurred or legally enforceable liability arises.

FIXED ASSETS

Property
The Guides Centre at Thirtover Place is recorded at historic cost and depreciation is charged on a straight line basis over 50 years.

Other Equipment
Equipment used by the Charity is depreciated at 25% of written down value.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

BERKSHIRE GUIDE ASSOCIATION

Notes to the Accounts for the year ended 31st December 2025 cont….

2 Tangible Assets	Land and buildings	Training Equipment	General Equipment	Total
	£	£	£	£
Cost				
at 31st December 2024	718683	3562	25076	747322
additions				
disposals		3562	25076	28638
at 31st December 2025	**718683**	**0**	**0**	**718683**
Depreciation				
at 31st December 2024	359858	3172	23707	386737
change for the year	14360	390	1370	16119
adjustment re disposals		-3562	-25076	-28638
at 31st December 2025	**374218**	**0**	**0**	**374218**
Net book value				
at 31st December 2025	**344465**	**0**	**0**	**344465**
at 31st December 2024	358825	390	1370	360584

3 Stocks	2025	2024
	£	**£**
Badges	5738	4358
Other stock for resale	4681	4948
	10419	9306

4 Debtors	2025	2024
Due within one year	**£**	**£**
Debtors	1533	858
Prepayments	2891	2140
Loan	6785	4778
Overpayments		0
	11208	7775

5 Creditors	2025	2024
Amounts falling due within one year	**£**	**£**
Creditors	5292	6640
Loan	1517	3310
Income in advance	15016	10031
Security Deposits		
Accrued expenses	442	685
	22267	20666

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

Notes to the Accounts for the year ended 31st December 2025 cont….

6 Restricted Funds

	Balance at 1st January 2025	Incoming resources	Resources expended	Balance at 31st December 2025
	£	£	£	£
Jenkins Trust	1517		1517	0
Stratton Bursary	0			0
Doris Bridgeman Fund	18739		2454	16286
Janet Sherman Fund	19384			19384
E Turner Fund	25587			25587
June Braithwaite Fund	2350		2350	0
Tractor Fund	12500	100		12600
	80077	100	6321	73857

- Jenkins Trust - Thirtover Place is for the costs relating to the provision and maintenance of climbing equipment.
- Doris Bridgeman Fund - this fund was rename in 2019, it was previously The Douglas Martin Trust Fund. It is a hardship fund to provide grant assistance for young girls aged under 18 in the relief of poverty or health or educational purposes.
- June Braithwaite Fund - remaining fund moved to Longleat
- Janet Sherman Fund - this fund is for the provision of an Archive Headquarters.
-

7 Designated Funds

	Balance at 1st January 2025	Incoming resources	Resources expended/transfers	Balance at 31st December 2025
	£	£	£	£
Fixed Assets Fund	360584		16119	344465
Leadership & Training	1846		1846	0
	362430	0.00	17965	344465

8 Funds allocation summary

	Fixed Assets	Net Current Assets	2025	2024 Total
	£	**£**	**£**	**£**
Restricted Funds	0.00	73857	73857	80077
Designated Funds	344465	0.00	328346	362430
Unrestricted Funds	0.00	311380	311380	261975
	344465	385237	713583	704482

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

9 Trustees' Remuneration and expenses

Trustees' received expenses totalling £2,278.49(2024 - £2278.49) in respect of travel costs.
No trustees received any remuneration in the current or previous year

There were 0 related party transactions in the reporting period.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

Girlguiding Royal Berkshire Annual Report 2025

Girlguiding Royal Berkshire strives to provide girls and young women with fun, friendship and adventure. Our incredible adult members and volunteers continue to support girls and young women across the county, helping all girls know they can do anything through fun, adventure and the space to discover their potential

Membership numbers, for both young members and volunteers, decreased slightly in 2025 to a total of just under 5700, despite national recruitment campaigns that took place. This decrease is also recognised nationally due to a decrease in birth rate due to the pandemic, also being seen in reduced school entry numbers

We have continued to make progress with our County Strategy and are on track to complete the majority of our goals by mid 2026, when I my term comes to an end in August:

In addition to all the fantastic opportunities girls have in the unit meetings, lots of units have continued to take their girls on residentials, shown by increased bookings at Thirtover Place, with all weekends booked in the house to the end of the year.

An increasing numbers of leaders are undertaking their Going Away With Licence or adding modules, including several International modules, so hopefully more and more girls will experience the adventure of staying away from home with their guiding friends.

A Monopoly event for Guides, Rangers and Young Leaders was held at in Reading where girls from across the County joined together to visit as many locations on the Reading Monopoly Board as possible, undertaking challenges along the way. Great fun was had by all, with one group taking a bus in completely the wrong direction but no realising until they reached the terminus.

Many units have attended a Thinking Day event at Longleat along with Wiltshire North and South who were celebrating their centenary, and region events including a Night with the Tigers at Dartmoor Zoo and visits to the Mary Rose Experience.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

In 2025 we had girls selected for Region International trips interrailing across Europe (3 girls) and one girl going to Norjam. And this year we have girls and Leaders selected for trips to Sweden, India and Croatia.
All volunteers across the County were invited to the Thanks and Recognition Afternoon Tea held in June at Thirtover Place It was very well attended with a greater number of attendees than in 2024. We presented 20, 30, 40 & 50 year LSAs as well as Berkshire Stags, County Standards, County Merit Awards, the Liz Bracewell Award, Team Awards and Guiding Light Awards. In addition to our County Awards, Sarah France was recognised for services to the community in the King's New Years' Honours List with a British Empire Medal.

Several County Leaders have been presented the Region Compass Award and nominated for Region "Hidden Hero" award. Several members attended the national "Celebrate" event at The Odeon Leicester Square, which celebrated National Awards such as Queens' Guide Award and unsung heroes.

In June, we were again lucky to be able to take several young members, to the Garter Day Procession, at Windsor Castle, some thing they will always remember.

Meetings of the County Operations and Trustee Boards, Divisions and Districts continue being held on zoom, although they have been interspersed with in-person meetings as networking/team-building is much easier this way. The benefit in the reduction of travel time and costs has been recognised by everyone.

Despite many hurdles along the way, the development of the refreshed County website was completed, although a few glitches remain. We have been able to appoint a webmaster from our adult membership who is a web designer to help resolve the issues.

The planning of Windsor International Guide and Scout Camp (WINGS), is continuing at pace, with 2 representatives appointed to the Governing Board and Berkshire leaders being appointed as the Head of Programme and Head of Finance – so responsibility for our money is in good hands.

Docusign Envelope ID: D43FCEBE-2EAD-89A4-82A4-56FE4CC1EC8A

The County property, Thirtover Place, continues to be very busy. The house is fully booked and the tented village has been booked for a significant number of weekends and during the school holidays. The redevelopment plans have been reviewed and the costs and fundraising opportunities reassessed and the results are very positive. Despite some increases in costs, the redevelopment is still viable and we are progressing with the next steps to ensure we can make use of all financial opportunities available to us without impacting the future of the County. We have been working with the legal term at HQ and charity lawyers to make sure that all the "i"s are dotted and "t"s are crossed before applying for planning permission.

Thanks to our fantastic volunteers Girlguiding in Royal Berkshire is continues to provide exceptional guiding opportunities for young members, and we hope to continuing growing our volunteers to ensure the girls and young women, current members, those on our waiting lists and those looking to join don't miss out.

Signed by:
J.M.Yorke
1C7820A704FD43E...

Jane Yorke, County Commissioner

Independent Examiners Report to the trustees of

Berkshire Guide Association

I report to the trustees on my examination of the accounts of the Berkshire Guide Association (the Trust) for the year ended 31st 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Signed: 

Name: Sandie Thomason

Address: ST Business Services
43, Chaucer Crescent, Newbury, Berks. RG14 1TP

Date: 9.10.2026