CAMBRIDGESHIRE EAST GUIDES TRUSTEES' REPORT

END OF YEAR 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

There are eight divisions within the Girlguiding Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County. The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

RESERVES POLICY

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of Girlguiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

OBJECTIVES AND ACTIVITIES

Girlguiding is the UK's largest organisation for girls and young women, with around 380,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively.

Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. The aim of Girlguiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world. Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good. Our objectives enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

STATEMENT OF PUBLIC BENEFIT

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

PRINCIPAL FUNDING SOURCE

The principal funding sources continue to be annual subscriptions from members of County and fees from those visiting The Jarman Centre.

ACHIEVEMENTS AND PERFORMANCE 2025

The performance in 2025 has been varied and a new County Commissioner was appointed towards the end of the year following the resignation of the previous incumbent. Several events, including an extremely successful Scavenger Hunt, which was also used as a recruitment exercise, took place in the centre of Cambridge and was attended by many from across the County.

A Thanks and Recognition event was again held in Ely and was attended by many recipients and their families. Several long service awards, including two 50yr awards from the same unit, and a 60yr award highlighting the dedication of the adult members in the county. A further member received a gift for having over 70yrs service, a length of service not yet recognised by Girlguiding.

International trips continued with one to Norway, and plans made for two trips in conjunction with Girlguiding Cambridgeshire West in 2026. The County supported the girls and leaders with grants towards their trips.

The focus towards the end of the year has been to familiarise new trustees with their responsibilities, especially regarding the County's finances. Our two County properties, The Jarman Centre in Newmarket and the County Office in Stow-cum-Quy are valuable assets and we have continued to ensure that the funds are there to support their maintenance.

Growth and Retention activities have focused on recruiting new volunteers, especially to support the efficient running of the County. New commissioners have been sought to ensure the structure is kept, and we continue to try and recruit leaders to maintain and open new units. The Adviser structure has been reorganised to work more effectively.

I would like to thank the Trustees of Girlguiding Cambridgeshire East for supporting me as I began a second term in the role of County Commissioner and we look forward to an exciting year in 2026, as we move the county forwards.

Approved by the Trustees on 28th October 2026 and signed on their behalf by:

.....

Miss S E Carpenter

County Commissioner

Trustee

Charity registration number: 300716

Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Cambridgeshire East Guides

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Reference and Administrative Details

Charity name	Cambridgeshire East Guides	
Charity registration number	300716	
Principal office	3 Quy Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
Trustees	Miss S Carpenter - County Commissioner	(Appointed 9 October 2025)
	Mrs C Adams - County Commissioner	(Retired 9 October 2025)
	Mrs V Allen	(Appointed 8 March 2026)
	Mrs A Baker - Rhee Division	(Appointed 21 May 2025) (Resigned 31 December 2025)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Miss K Bewers - The Lodes Division	(Appointed 15 August 2025)
	Miss S Carpenter - Isle of Ely Division	
	Mrs C Cooper - Cam City Division	(Appointed 17 October 2025)
	Miss C Coulson - Outdoor Adviser	(Appointed 1 August 2025)
	Dr C H Hagger	(Appointed 12 May 2026)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs S Martin - Chair of Programme (outdoors & adventure)	(Retired 15 September 2025)
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	Mrs D Raven - Cam Division	(Retired 23 June 2025)
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	Miss E Tack - Chair of Marketing and Communications	
	Mrs L Tilbrook - Fenland Division	
	Dr K Thackray - Cam City Division	(Retired 17 October 2025)
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Cambridgeshire East Guides

Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

Independent Examiner's Report to the Trustees of

Cambridgeshire East Guides

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 4 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Griffith J Kinsman
GJK Accountancy Limited

30 The Rowans
Milton
Cambridge
CB24 6YU

21 October 2026

Cambridgeshire East Guides

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	761	5,760	6,521	5,771
Activities for generating funds	3	122,051	63,245	185,296	177,329
Investment income	4	5,580	1,525	7,105	8,881
Total incoming resources		128,392	70,530	198,922	191,981
Resources expended					
Costs of generating funds					
Costs of charitable activities	5	109,630	77,229	186,859	235,580
Governance costs	7	1,478	2,638	4,116	2,032
Total resources expended		111,108	79,867	190,975	237,612
Net incoming/(outgoing) resources before transfers		17,284	(9,337)	7,947	(45,631)
Transfers					
Gross transfers between funds		-	-	-	-
Net movements in funds		17,284	(9,337)	7,947	(45,631)
Reconciliation of funds					
Total funds brought forward		1,011,568	171,724	1,183,292	1,228,923
Total funds carried forward		1,028,852	162,387	1,191,239	1,183,292

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

Cambridgeshire East Guides

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		976,929		981,024
Current assets					
Stocks and work in progress		6,034		5,245	
Debtors	12	-		450	
Investments	13	1		1	
Cash at bank and in hand		241,816		224,897	
		247,851		230,593	
Creditors: Amounts falling due within one year	14	(33,541)		(28,325)	
Net current assets			214,310		202,268
Net assets			1,191,239		1,183,292
The funds of the charity:					
Restricted funds			162,387		171,724
Unrestricted funds					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		868,923		851,639	
Total unrestricted funds			1,028,852		1,011,568
Total charity funds			1,191,239		1,183,292

Approved by the Board on 23 October 2026 and signed on its behalf by:

.....

Miss S Carpenter - County Commissioner
Trustee

The notes on pages 6 to 16 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

..... *continued*

Resources expended

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

..... *continued*

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Donations and legacies	761	5,760	6,521	4,952
Gift Aid tax reclaimed	-	-	-	819
	761	5,760	6,521	5,771

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Subscriptions				
Subscriptions	46,890	-	46,890	48,555
Fees and activities				
Jarman Centre - fees and activities	-	57,958	57,958	67,630
Sundry income	240	-	240	454
	240	57,958	58,198	68,084
Outdoor activities				
Guiding activities	10,300	-	10,300	-
International activities				
Guiding activities	57,822	-	57,822	44,361
Programme				
Guiding activities	3,043	-	3,043	1,220
Other events				
Guiding activities	1,452	-	1,452	1,045
Adult Support				
Guiding activities	950	-	950	1,765
Volunteer shop				
Volunteer shop	1,354	2,940	4,294	8,423
Activities for generating funds - Jarman Centre				
Jarman Centre - fundraising	-	2,347	2,347	3,876
	122,051	63,245	185,296	177,329

..... *continued*

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	5,580	1,525	7,105	8,881

..... *continued*

5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fees and activities				
Fundraising costs	-	2,146	2,146	1,592
Guiding activities	-	2,314	2,314	4,014
Employment costs	16,137	7,390	23,527	19,600
Establishment costs	7,554	-	7,554	7,182
Repairs and maintenance	2,304	64,025	66,329	92,284
Office expenses	2,453	-	2,453	3,413
Printing, posting and stationery	866	(13)	853	1,176
Subscriptions and donations	-	-	-	50
Sundry and other costs	63	1,444	1,507	1,667
Advertising and promotion	-	-	-	50
Bank charges	199	60	259	296
Depreciation of tangible fixed assets	4,095	-	4,095	720
	33,671	77,366	111,037	132,044
Outdoor activities				
Guiding activities	16,348	-	16,348	58
International activities				
Grant funding of activities	440	-	440	1,800
Guiding activities	39,678	-	39,678	82,730
	40,118	-	40,118	84,530
Programme				
Grant funding of activities	14	-	14	-
Guiding activities	3,017	-	3,017	2,008
	3,031	-	3,031	2,008
Other events				
Guiding activities	4,867	-	4,867	2,486
Adult Support				
Guiding activities	4,232	-	4,232	5,757
Marketing				
Guiding activities	1,216	-	1,216	301
Districts and divisions grants				

..... *continued*

Grant funding of activities	4,098	-	4,098	1,553
Volunteer shop				
Other fundraising costs	2,049	652	2,701	7,228
Cost of goods sold	-	(789)	(789)	(385)
	2,049	(137)	1,912	6,843
	109,630	77,229	186,859	235,580

6 Grantmaking

	Grants to institutions £
International activities	440
Programme	14
Districts and divisions grants	4,098
	4,552

The support costs associated with grant making are £0.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cost of trustee meetings	1,053	2,638	3,691	1,582
Independent examiner's fee	425	-	425	450
	1,478	2,638	4,116	2,032

8 Trustees' remuneration and expenses

Expenses totalling £3,691 (2024 - £1,267) were reimbursed during the year.

9 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2025 £	2024 £
Depreciation of owned assets	4,095	720

..... *continued*

10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	23,527	19,600

No employee received emoluments of more than £60,000 during the year (2024 - No. 0).

..... *continued*

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or Valuation				
As at 1 January 2025 and 31 December 2025	971,312	29,628	35,211	1,036,151
Depreciation				
As at 1 January 2025	-	29,628	25,499	55,127
Charge for the year	-	-	4,095	4,095
As at 31 December 2025	-	29,628	29,594	59,222
Net book value				
As at 31 December 2025	971,312	-	5,617	976,929
As at 31 December 2024	971,312	-	9,712	981,024

Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

12 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	450

13 Current asset investments

	2025 £	2024 £
Unlisted investments	1	1

All current asset investments were held in the UK.

..... *continued*

14 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other creditors	15,781	10,565
Accruals and deferred income	17,760	17,760
	33,541	28,325

Creditors amounts falling due within one year includes deferred income:

	2025	2024
	£	£
Grants received	12,600	14,787
Grants received in year	-	958
Grants spent	-	(3,145)
Grants received	12,600	12,600

..... *continued*

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions in the year.

16 Analysis of funds

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General Funds				
Unrestricted general fund	985,213	128,392	(111,108)	1,002,497
Contingency fund	15,000	-	-	15,000
Corrie Road Scout Hut	10,000	-	-	10,000
Chick Duke Fund	1,355	-	-	1,355
	1,011,568	128,392	(111,108)	1,028,852
Restricted Funds				
Jarman Centre	171,724	70,530	(79,867)	162,387
	1,183,292	198,922	(190,975)	1,191,239

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	864,684	112,245	976,929	981,024
Current assets	197,686	50,165	247,851	230,593
Creditors: Amounts falling due within one year	(33,538)	(3)	(33,541)	(28,325)
Net assets	1,028,832	162,407	1,191,239	1,183,292

Charity registration number: 300716

Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2025

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Cambridgeshire East Guides

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CB24 6YU

21 October 2026

Cambridgeshire East Guides

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All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

Cambridgeshire East Guides

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		976,929		981,024
Current assets					
Stocks and work in progress		6,034		5,245	
Debtors	12	-		450	
Investments	13	1		1	
Cash at bank and in hand		241,816		224,897	
		247,851		230,593	
Creditors: Amounts falling due within one year	14	(33,541)		(28,325)	
Net current assets			214,310		202,268
Net assets			1,191,239		1,183,292
The funds of the charity:					
Restricted funds			162,387		171,724
Unrestricted funds					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		868,923		851,639	
Total unrestricted funds			1,028,852		1,011,568
Total charity funds			1,191,239		1,183,292

Approved by the Board on 23 October 2026 and signed on its behalf by:

.....

Miss S Carpenter - County Commissioner
Trustee

The notes on pages 6 to 16 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

..... *continued*

Resources expended

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

..... *continued*

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Donations and legacies	761	5,760	6,521	4,952
Gift Aid tax reclaimed	-	-	-	819
	761	5,760	6,521	5,771

..... *continued*

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Subscriptions				
Subscriptions	46,890	-	46,890	48,555
Fees and activities				
Jarman Centre - fees and activities	-	57,958	57,958	67,630
Sundry income	240	-	240	454
	240	57,958	58,198	68,084
Outdoor activities				
Guiding activities	10,300	-	10,300	-
International activities				
Guiding activities	57,822	-	57,822	44,361
Programme				
Guiding activities	3,043	-	3,043	1,220
Other events				
Guiding activities	1,452	-	1,452	1,045
Adult Support				
Guiding activities	950	-	950	1,765
Volunteer shop				
Volunteer shop	1,354	2,940	4,294	8,423
Activities for generating funds - Jarman Centre				
Jarman Centre - fundraising	-	2,347	2,347	3,876
	122,051	63,245	185,296	177,329

..... *continued*

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	5,580	1,525	7,105	8,881

..... *continued*

5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fees and activities				
Fundraising costs	-	2,146	2,146	1,592
Guiding activities	-	2,314	2,314	4,014
Employment costs	16,137	7,390	23,527	19,600
Establishment costs	7,554	-	7,554	7,182
Repairs and maintenance	2,304	64,025	66,329	92,284
Office expenses	2,453	-	2,453	3,413
Printing, posting and stationery	866	(13)	853	1,176
Subscriptions and donations	-	-	-	50
Sundry and other costs	63	1,444	1,507	1,667
Advertising and promotion	-	-	-	50
Bank charges	199	60	259	296
Depreciation of tangible fixed assets	4,095	-	4,095	720
	33,671	77,366	111,037	132,044
Outdoor activities				
Guiding activities	16,348	-	16,348	58
International activities				
Grant funding of activities	440	-	440	1,800
Guiding activities	39,678	-	39,678	82,730
	40,118	-	40,118	84,530
Programme				
Grant funding of activities	14	-	14	-
Guiding activities	3,017	-	3,017	2,008
	3,031	-	3,031	2,008
Other events				
Guiding activities	4,867	-	4,867	2,486
Adult Support				
Guiding activities	4,232	-	4,232	5,757
Marketing				
Guiding activities	1,216	-	1,216	301
Districts and divisions grants				

..... *continued*

Grant funding of activities	4,098	-	4,098	1,553
Volunteer shop				
Other fundraising costs	2,049	652	2,701	7,228
Cost of goods sold	-	(789)	(789)	(385)
	2,049	(137)	1,912	6,843
	109,630	77,229	186,859	235,580

6 Grantmaking

	Grants to institutions £
International activities	440
Programme	14
Districts and divisions grants	4,098
	4,552

The support costs associated with grant making are £0.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cost of trustee meetings	1,053	2,638	3,691	1,582
Independent examiner's fee	425	-	425	450
	1,478	2,638	4,116	2,032

8 Trustees' remuneration and expenses

Expenses totalling £3,691 (2024 - £1,267) were reimbursed during the year.

9 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2025 £	2024 £
Depreciation of owned assets	4,095	720

..... *continued*

10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	23,527	19,600

No employee received emoluments of more than £60,000 during the year (2024 - No. 0).

..... *continued*

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or Valuation				
As at 1 January 2025 and 31 December 2025	971,312	29,628	35,211	1,036,151
Depreciation				
As at 1 January 2025	-	29,628	25,499	55,127
Charge for the year	-	-	4,095	4,095
As at 31 December 2025	-	29,628	29,594	59,222
Net book value				
As at 31 December 2025	971,312	-	5,617	976,929
As at 31 December 2024	971,312	-	9,712	981,024

Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

12 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	450

13 Current asset investments

	2025 £	2024 £
Unlisted investments	1	1

All current asset investments were held in the UK.

..... *continued*

14 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other creditors	15,781	10,565
Accruals and deferred income	17,760	17,760
	33,541	28,325

Creditors amounts falling due within one year includes deferred income:

	2025	2024
	£	£
Grants received	12,600	14,787
Grants received in year	-	958
Grants spent	-	(3,145)
Grants received	12,600	12,600

..... *continued*

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions in the year.

16 Analysis of funds

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General Funds				
Unrestricted general fund	985,213	128,392	(111,108)	1,002,497
Contingency fund	15,000	-	-	15,000
Corrie Road Scout Hut	10,000	-	-	10,000
Chick Duke Fund	1,355	-	-	1,355
	1,011,568	128,392	(111,108)	1,028,852
Restricted Funds				
Jarman Centre	171,724	70,530	(79,867)	162,387
	1,183,292	198,922	(190,975)	1,191,239

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	864,684	112,245	976,929	981,024
Current assets	197,686	50,165	247,851	230,593
Creditors: Amounts falling due within one year	(33,538)	(3)	(33,541)	(28,325)
Net assets	1,028,832	162,407	1,191,239	1,183,292