Charity registration number 303348 (England and Wales)

GIRLGUIDING CAMBRIDGESHIRE WEST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Molly Thorner	
	Annette Gedney	
	Rudy Boddington	
	Susan Clayton	
	Pauline King	(Appointed 27 July 2025)
	Dawn Lyons	(Appointed 27 July 2025)
	Lucy Knights	(Appointed 27 July 2025)
Charity number	303348	
Principal address	Unit 2, Grove Farm Abbots Ripton Huntingdon Cambridgeshire PE28 2PF	
Independent examiner	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Barclays Bank Plc 114 High Street Old Fletton Peterborough United Kingdom PE2 8DP Barclays Bank plc The Pavement Huntingdon St. Ives Cambridgeshire United Kingdom PE27 5AQ United Trust Bank Limited One Ropemaker Street London EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE	

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

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

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

The aim of Guiding is to help girls and young women develop emotionally, mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

Achievements and performance

During 2025, Girlguiding Cambridgeshire West delivered a vibrant and varied programme of opportunities for girls and volunteers across the county. Activities supported the charity's mission to help girls develop confidence, resilience, leadership, and a sense of community through fun, challenge, and adventure.

A key highlight of the year was the **Brownies Sleepover at Gulliver's Activity Centre near Milton Keynes**, giving younger members the chance to experience a safe and exciting residential environment. The county also hosted a successful **Glow Activity Day**, open to all sections from Rainbows to Rangers, offering a wide range of creative, active, and skills-based sessions.

To bring members together across districts, the county organised **cinema screenings of Zootropolis 2** at **three cinemas**, creating an inclusive shared experience for girls of all ages. International guiding was promoted through a dedicated **International Opportunities Event**, supporting recruitment for trips to **Cambodia, Kenya, Iceland, and Mexico**, and encouraging older girls to explore global citizenship.

Volunteer recognition remained a priority. The county held an **Awards Lunch** to celebrate and thank volunteers for their service, and an **Afternoon Tea** to honour the contributions of the retiring County Commissioners. Older girls were offered unique development opportunities, including a **gliding experience with Peterborough Flying Club**, and another successful **Weekend on Water at St Ives**, which continued to build confidence and teamwork through paddle sports and outdoor activities.

In 2025, the county also welcomed its new **County Commissioner, Rudy Boddington**, who has brought fresh energy and leadership to the role. Alongside this, the **County Executive and Trustees team** was refreshed with several new and enthusiastic members, strengthening governance and strategic oversight.

Recognising the financial pressures facing many charities, the county began a review of its **costs and operational spending**, with early steps taken to identify savings and ensure long-term sustainability.

Volunteer recruitment continues to be a significant challenge. Several districts are currently without a District Commissioner, and many volunteers hold **multiple roles** to ensure units can continue to run. These districts are being supported by other Commissioners, demonstrating strong teamwork and commitment across the county, but also highlighting the ongoing need for new volunteers to maintain and grow provision.

Throughout the year, Girlguiding Cambridgeshire West maintained robust safeguarding, governance, and compliance practices, ensuring safe, inclusive, and high-quality experiences for all members. The activities delivered in 2025 reflect the county's dedication to empowering girls, supporting volunteers, and strengthening the guiding community.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have committed to completing a thorough review of the charity's reserves held in light of the policy to ensure it is robust to sustain the charity going forward whilst allowing the charity to maximise its activity towards its objectives.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees who served during the period include:

Carol Anne Dalton	(Resigned 1 May 2025)
Catherine Catterall	(Resigned 1 May 2025)
Julie Cox	(Resigned 31 July 2025)
Julie Barker	(Resigned 5 February 2025)
Charlotte Cook	(Resigned 31 July 2025)
Molly Thorner	
Annette Gedney	
Rudy Boddington	
Susan Clayton	
Pauline King	(Appointed 27 July 2025)
Dawn Lyons	(Appointed 27 July 2025)
Lucy Knights	(Appointed 27 July 2025)

Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. The County structure consists of a Trustees Board and Operations Committee in accordance with the Girlguiding Cambridgeshire West Constitution. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

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

Rudy Boddington
Trustee
Dated: 25 June 2026

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

M A Jackson FCA DChA
Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 30 October 2026

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	**3**	41,502	-	-	41,502	43,873
Charitable activities	**4**	21,816	-	38,054	59,870	40,588
Investments	**5**	-	16,385	-	16,385	19,904
Total income		63,318	16,385	38,054	117,757	104,365
Expenditure on:						
Charitable activities	**6**	60,333	-	41,103	101,436	88,531
Net income/(expenditure) for the year/ Net movement in funds		2,985	16,385	(3,049)	16,321	15,834
Fund balances at 1 January 2025		22,545	394,236	47,408	464,189	448,355
Fund balances at 31 December 2025		25,530	410,621	44,359	480,510	464,189

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

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

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**11**	4,793		4,492	
Cash at bank and in hand		486,139		462,792	
		490,932		467,284	
Creditors: amounts falling due within one year	**12**	(10,422)		(3,095)	
Net current assets			480,510		464,189
Net assets			480,510		464,189
Income funds					
Restricted funds	**13**		44,359		47,408
Designated funds	**14**		410,621		390,638
General unrestricted funds			25,530		26,143
			480,510		464,189

The accounts were approved by the Trustees on 25 June 2026.

Rudy Boddington
Trustee

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Incoming resources

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

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

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

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Total	Unrestricted funds
	2025	2025	2024
	£	£	£
Donations and gifts	280	280	20
CHQ membership subscriptions	41,222	41,222	43,853
	41,502	41,502	43,873

4 Charitable activities

	2025 £	2024 £
Main Committee		
One-off events and badges	18,976	22,070
Outdoor activities	38,002	15,673
Training fees	2,840	2,793
	59,818	40,536
Sub Committee		
Building Fund	52	52
	52	52
Totals	59,870	40,588
Analysis by fund		
Unrestricted funds	21,816	24,863
Restricted funds	38,054	15,725
	59,870	40,588

5 Investments

	Designated funds £	Total 2025 £	Total 2024 £
Bank interest			
Main committee	16,385	16,385	19,904
	16,385	16,385	19,904
For the year ended 31 December 2024	19,904		19,904

6 Charitable activities

	2025	2024
	£	£
Direct costs - Main Committee		
CHQ membership subscriptions	449	364
Guider training (inc leadership packs)	2,031	1,690
Events	41,103	22,202
	43,583	24,256
Share of support costs (see note 7)	56,913	63,405
Share of governance costs (see note 7)	940	870
	101,436	88,531
Analysis by fund		
Unrestricted funds	60,333	66,329
Restricted funds	41,103	22,202
	101,436	88,531

7 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	27,333	-	27,333	28,083
Travel, postage and telephone	1,352	-	1,352	951
Stationery, copying and printing expenses	500	-	500	2,039
One-off events	10,087	-	10,087	17,652
Sundries (inc Arts)	8,549	-	8,549	5,952
New office - rent and storage	9,092	-	9,092	8,728
Independent examiner's fees	-	940	940	870
	56,913	940	57,853	64,275
Analysed between				
Charitable activities	56,913	940	57,853	64,275

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	940	870

9 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	27,333	28,083

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2025	**2024**
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	4,793	4,492

12 Creditors: amounts falling due within one year

	2025	**2024**
	£	**£**
Accruals and deferred income	10,422	3,095

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds		
	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£	£	£	£	£
County Headquarters	30,160	53	-	-	30,213	53	-	30,266
Events	16,469	15,443	(14,885)	-	17,027	37,178	(40,503)	13,702
Other	-	168	-	-	168	823	(600)	391
Region Sustainability Grant	6,279	62	(7,317)	976	-	-	-	-
	52,908	15,726	(22,202)	976	47,408	38,054	(41,103)	44,359

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2024	Incoming resources	Movement in funds: Balance at 1 January 2025	Incoming resources	Transfers	Movement in funds: Balance at 31 December 2025
	£	£	£	£	£	£
Contingency fund	22,399	-	24,058	-	-	24,058
County Headquarters	351,933	16,306	370,178	16,385	-	386,563
	374,332	16,306	394,236	16,385	-	410,621

A designated fund has been set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 December 2025 are represented by:					
Current assets/(liabilities)	25,530	410,621	44,359	480,510	464,189
	25,530	410,621	44,359	480,510	464,189

16 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.