CHARITY REGISTERED NUMBER: 304418

GIRLGUIDING NORTHAMPTONSHIRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

KILBY FOX
CHARTERED ACCOUNTANTS
4 PAVILION DRIVE
600 PAVILION DRIVE
NORTHAMPTON BUSINESS PARK
NORTHAMPTON
NORTHAMPTONSHIRE
NN4 7SL

GIRLGUIDING NORTHAMPTONSHIRE

FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

	Page
Legal and administrative information	1
Trustees' report	3
Examiners' report	6
Balance sheet	7
Statement of financial activities	8
Schedule of funds	9
Notes	10

GIRLGUIDING NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 304418

Chairman: Amanda Ludlow

Treasurer: Katie Ramsden

Trustees: The trustees are the members of the Board of Trustees as follows:-

County Commissioner	Amanda Ludlow
Deputy County Commissioner	Helen Hayward
Assistant County Commissioner	Lesley Ingle
Assistant County Commissioner	Christine Trasler
Chair of Finance	Andrea Burton
Safeguarding	
Adult Support	
Programme & Events	Jane Smith
Member recruitment	Melissa Probert
PR and Communications	Kacey Butlin
Division Commissioners:-	
Corby and Rockingham Forest	Elizabeth Bell
West Division	

Secretary: Lynda Denton

County President: Susan Cole

GIRLGUIDING NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Office:	Unity Centre Unit 1 Brookfield Duncan Close Moulton Park Northampton NN3 6WL
Accountants:	Clifford Roberts Chartered Accountants 63 Broad Green Wellingborough Northamptonshire NN8 4LQ
Independent Examiners:	Kilby Fox 4 Pavilion Court 600 Pavilion Drive Northampton Business Park Northampton NN4 7SL
Bankers:	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

GIRLGUIDING NORTHAMPTONSHIRE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report for the year ended 31 December 2025 under the Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2015.

I am pleased to present this Trustee's Report for 2025 on behalf of Girlguiding Northamptonshire for inclusion in the annual accounts. During the year, the county continued to advance Girlguiding's charitable purpose by providing girls and young women with opportunities to develop confidence, skills, leadership and friendship through a varied programme of events, activities and volunteer-led support. In doing so, the county sought to ensure that its work remained consistent with its charitable aims through accessible, inclusive and well-supported guiding across Northamptonshire.

Structure, governance and management
Girlguiding Northamptonshire operates as part of the wider Girlguiding structure and is led locally through its county leadership arrangements and volunteer network. The work of the county is supported by volunteers who give their time across programme delivery, administration, training, events and community engagement. During 2025, leadership of the county transferred in the autumn to the incoming county team of Mandy Ludlow, Helen Hayward, Lesley Ingle and Chris Trasler, following the completion of the five-year tenure of Adele Cooney and her team. This transition marked an important point in the county's ongoing stewardship and continuity of leadership.

Organisation
Girlguiding Northamptonshire is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding's public benefit activities during 2025 can be found in its latest Annual Report (published on its website at www.girlguiding.org.uk.

Girlguiding Northamptonshire has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the county, and organising activities principally for the benefit of those branches, and also in promoting more broadly of the charitable objects of Girlguiding for the benefit of girls and young women.

The county association is led by approximately 900 adults, all of whom volunteer, giving their time freely to enable the girls to benefit from guiding. The volunteers are trained in skills to help them deliver guiding in a safe and confident way.

The flexibility of the programmes enables units to find their own projects, to achieve something worthwhile in their own environment. Girls have direct interaction, the experience of doing it for themselves and are taught a set of values: caring for others, participating in the democratic process, commitment to the wider world and an understanding that rights come with responsibilities.

Reference and administrative details
This report relates to Girlguiding Northamptonshire for the year ended 2025 and is intended for inclusion within the county's annual accounts. Administrative and statutory information, including relevant office holders and any required charity registration or reporting details, should be read alongside the accompanying financial statements and supporting information where applicable.

Risk policy
The board of trustees has conducted its own review of major risks to which the charity is exposed and changes have been made, where possible, to mitigate those risks. This is recorded in the county risk register.

External risks exist relating to new members and volunteers, as well as funding from grants, donations and fund raising. This has led to internal strategies for public relations and structured training programmes.

Internal risks are mitigated again by training, but also strict adherence to all rules and regulations applicable to our charity. All volunteers are DBS checked and every event has an individual risk assessment carried out on it.

Objectives and activities
Girlguiding Northamptonshire exists to support Girlguiding's charitable purpose across the county by enabling girls and young women to develop confidence, skills, leadership and positive relationships through regular unit meetings, county events, training and volunteer support. The county's programme is designed to offer opportunities for personal development, adventure, community participation and inclusion, while equipping volunteers to deliver safe and effective guiding.

Achievements and performance
During 2025, the county delivered a broad and engaging programme designed to widen participation, encourage personal development and strengthen the sense of belonging experienced by girls and volunteers. County Weekend provided an important opportunity for volunteers to come together, share ideas, strengthen relationships and celebrate their contribution to guiding across the county, while County Thinking Day enabled members to celebrate shared values and take part in guiding at county level. A range of practical and adventurous activities, including the Archery Taster, Rugby Taster Sessions and Hop to Hautbois 2, enabled girls to challenge themselves, build resilience and try new experiences in a supportive environment. Other events, including visits to Whipsnade Zoo and Zootropolis 2 cinema screenings, together with Inspire Bowling and Inspire Pottery Painting, offered inclusive opportunities for friendship, creativity and confidence-building. The awards evening recognised achievement, service and commitment across the county, while the County Commissioner Thank You Afternoon Tea acknowledged the exceptional contribution of volunteers, whose time and dedication remain central to Girlguiding Northamptonshire.

Volunteer development, training and local activity
The strength of Girlguiding Northamptonshire continues to rest on the commitment and capability of its volunteers. During the year, first aid training and other learning opportunities supported leaders and volunteers in delivering safe, effective and high-quality guiding. This investment in volunteer development is essential to maintaining strong unit provision and ensuring that girls can take part in a consistent and positive programme. Alongside county-wide activities, local units continued to offer regular opportunities for fun, challenge and personal growth. Jubilee hosted its usual fun nights, while MacQueen held several fundraisers, demonstrating both community spirit and practical support for guiding activities. These contributions, although local in delivery, play an important part in sustaining the wider work and resilience of the county.

Community engagement and profile
The county also maintained a visible presence within the wider community through a programme of public relations and outreach activity. Volunteers represented Girlguiding Northamptonshire at Kelmarsh Show, Northampton Pride, Kettering Volunteers Fair, Northampton Balloon Festival and the University of Northampton careers event. These events helped to raise awareness of guiding, promote volunteering and demonstrate the relevance and value of our work to the public. Volunteers also supported Wicksteed Fireworks, further strengthening community links and reflecting the county's commitment to service and positive local engagement.

The county remains indebted to its volunteers, members, trustees and supporters for their continued commitment during 2025. Their contribution has enabled Girlguiding Northamptonshire to sustain a strong and varied programme of activity and maintain the quality of guiding offered throughout Northamptonshire. Looking ahead, the focus will remain on supporting volunteers, maintaining safe and effective delivery, and ensuring that activities continue to reflect both the charity's purpose and the needs of girls and young women.

Financial review
Investment policy

The management committees have considered the most appropriate bank accounts in which to keep funds, to ensure reasonable interest is achieved on deposits.

Reserves policy
Unrestricted funds are needed:

- to provide funds to support projects, training and events for members of Girlguiding within our county;
- to cover administration, fund raising and training costs, which allow the charity to function; and
- to cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- to avoid the necessity of selling assets held for the charity's use;
- to cover a minimum of one year's administration, fund raising and training costs; and
- to provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs.

The level of reserves is monitored and reviewed by the trustees at least once a year.

Reserves are currently at an acceptable level, to meet these needs.

Approved by the trustees and signed on their behalf by:

.....

Amanda Ludlow as County Commissioner

Dated: 29 October 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING NORTHAMPTONSHIRE

FOR THE YEAR ENDED 31 DECEMBER 2025

We report on the financial statements which are set out on pages 7 to 14.

Respective responsibilities of the trustees and examiner

The charity's 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 our responsibility to examine the accounts under section 144 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

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

1. which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:

   - proper accounting records are kept in accordance with section 130 of the 2011 act; and

   - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the act; or

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

Kilby Fox
Chartered Accountants
4 Pavilion Court
600 Pavilion Drive
Northampton Business Park
Northampton
NN4 7SL

Date: 30/10/2026

GIRLGUIDING NORTHAMPTONSHIRE

BALANCE SHEET

AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	2		392,694		383,950
Current assets					
Stocks	3	25,667		23,387	
Debtors	4	3,286		7,069	
Bank accounts		358,199		332,496	
Cash accounts		410		428	
		387,562		363,380	
Creditors					
Amounts falling due within one year	5	30,772		20,980	
Net current assets			356,790		342,400
Total assets less current liabilities			749,484		726,350
Net assets			749,484		726,350
Capital funds					
Unrestricted funds			749,484		726,350
Total funds			749,484		726,350

Approved by the trustees on 24 October 2026 and signed on their behalf by:

.....

Amanda Ludlow as County Commissioner

The annexed notes form part of these financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrest'd funds £	Rest'd funds £	Total funds 2025 £	Total funds 2024 £
Incoming resources				
Incoming resources from generated funds:				
Voluntary income	91,977	-	91,977	65,875
Activities to generate funds	30,398	-	30,398	30,417
Investment income	5,474	-	5,474	6,671
	127,849	-	127,849	102,963
Incoming resources from charitable activities	21,320	-	21,320	19,731
Total incoming resources	149,169	-	149,169	122,694
Resources expended				
Costs of generating funds	55,228	-	55,228	65,725
Charitable activities	32,791	-	32,791	(2,403)
Governance costs	38,016	-	38,016	37,219
Total resources expended	126,035	-	126,035	100,541
Net movement in funds	23,134	-	23,134	22,153
Total funds brought forward	726,350	-	726,350	704,197
Total funds carried forward	749,484	-	749,484	726,350

Details of incoming resources and resources used are given in the notes to the financial statements.

GIRLGUIDING NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
General fund - Unrestricted				
Opening balance	586,003		571,236	
Surplus / (Deficit) for the year	38,482		14,767	
		624,485		586,003
Designated fund - special events				
Opening balance	22,055		19,409	
Water	85		1,163	
Camp activities	-		-	
Archery	240		(265)	
Swiss Bliss	-		(233)	
Training	(130)		1,981	
Transfers	530			
		22,780		22,055
Designated fund – Legacy reserve				
Opening balance	112,978		108,648	
Donations received	-		5,250	
Transfers	(16,339)		(920)	
		96,639		112,978
Designated fund – IT Contingency				
Opening balance	5,080		4,670	
Transfer from general	500		500	
Costs in year	-		(90)	
		5,580		5,080
Designated fund - Tuptonia				
Opening balance	234		234	
Transfer in year	-		-	
Costs in year	(234)		-	
		-		234
Total funds at 31 December 2025		749,484		726,350

1. Accounting policies

These financial statements reflect the activities of Girlguiding Northamptonshire undertaken on behalf of the county. Divisions, districts and units are responsible for their own finances.

The financial statements have been prepared in accordance with 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 (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are presented in sterling which is the functional currency of the Association and rounded to the nearest £.

Incoming resources
Incoming resources are accounted for on an accruals basis.

Resources expended
All expenditure is accounted for on an accruals basis.

Depreciation of fixed assets
Depreciation has been computed to write off the cost of fixed assets, less their residual value, over their expected useful lives at the following rates:-

Freehold property - County Shop	not depreciated
Freehold property - Unity Centre	not depreciated
Freehold property - MacQueen House	not depreciated
Improvements - MacQueen House	10% per annum straight line
Leasehold property - Jubilee	over the period of the lease
Furniture and equipment	15 or 20% per annum straight line
Computer equipment	33 1/3% per annum straight line
Narrowboat (quarter share)	not depreciated

A full year's depreciation is charged in the year of acquisition of an asset but none in the year of disposal.

Stocks
Stocks are valued consistently at the lower of cost (on a first in, first out basis) or net realisable value.

Fund accounting
The general fund is an unrestricted fund, which may be used at the trustees' discretion.

Designated funds are unrestricted funds, that have been set aside for a specific purpose by the trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

Investment income
Income from investments, including bank interest, is accounted for on a receipts basis.

Grants received
Grants received are treated in accordance with the terms of the grant.

Share in narrowboat
Girlguiding Northamptonshire owns a quarter share in a narrowboat with one other county, Birmingham. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. During 2012 a new narrowboat was purchased however no additional funds were paid by the County. The £5,000 shown in the Balance Sheet represents the original investment, which is below the market value of the quarter share of the new narrowboat.

2. Tangible fixed assets

	Land and buildings £	Narrowboat £	Fixtures and fittings £	Total £
Cost:				
At 1 January 2025	572,425	5,000	73,247	650,672
Additions	9,243		4,890	14,133
Disposals	-		-	-
At 31 December 2025	581,668	5,000	78,137	664,805
Depreciation:				
At 1 January 2025	195,727	-	70,997	266,724
Charge for the year	2,570	-	2,817	5,387
Eliminated on Disposals		-	-	-
At 31 December 2025	198,297	-	73,814	272,111
Net book value:				
At 31 December 2025	383,371	5,000	4,323	392,694
At 31 December 2024	376,698	5,000	2,250	383,948

The net book value of land and buildings at 31 December 2025 comprised:

	Cost and valuation £	Depreciation £	Total £
Unity Centre, Northampton	203,722	-	203,722
County Shop, Kettering	30,000	-	30,000
MacQueen House, residential centre	135,000	-	135,000
MacQueen House - improvements	83,771	69,866	13,905
Jubilee, campsite	129,175	128,431	744
	581,668	198,297	383,371

3. Stocks

	2025 £	2024 £
Trading stock held at all properties	25,667	23,387

4. Debtors and prepayments

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	3,286	7,069

5. Creditors

Amounts falling due within one year:-	2025 £	2024 £
Accruals and deferred income	30,772	20,980

6. Incoming resources

	Unrest'd funds 2025 £	Rest'd income funds 2025 £	Total funds 2025 £	Total funds 2024 £
Voluntary income				
Donations	35,909	-	35,909	5,315
Grants	-	-	-	-
Subscriptions	51,779	-	51,779	55,310
Legacy	4,289		4,289	5,250
	91,977	-	91,977	65,875
Activities for generating funds				
Trading activities	21,278	-	21,278	20,186
Rent received	-	-	-	-
Fund raising	9,120	-	9,120	10,231
	30,398	-	30,398	30,417
Incoming resources from charitable activities				
Fees received	21,320	-	21,320	19,731
	21,320	-	21,320	19,731
Investment income				
Interest	5,474	-	5,474	6,671
	5,474	-	5,474	6,671

7. Costs of generating funds

	2025 £	2025 £	2024 £
Trading activities cost of sales	16,619		17,934
Building and garden maintenance	8,978		13,341
Electricity and gas	8,008		13,222
Rent and service charges	1,557		1,557
Water rates	1,026		968
Business rates	2,747		2,487
Insurance	9,197		9,369
Fund raising expenses	1,710		2,969
Depreciation	5,386		3,878
		55,228	65,725

8. Charitable activities

	2025 £	2025 £	2024 £
Trips and events	27,149		(6,646)
Camp activities	-		-
Training and trainers expenses	103		413
International grants	-		-
Awards and certificates	5,269		3,290
Equipment	-		40
Donations	270		500
		32,791	(2,403)

9. Governance costs

	2025 £	2025 £	2024 £
AGM expenses	-		-
Equipment repairs and software	291		1,459
Printing and stationery	772		804
Computer costs	1,843		2,102
Telephone and post	3,062		2,530
Staff salaries	21,513		23,039
Bank charges	116		60
Public relations	2,394		-
Legal and professional	2,860		2,500
Sundries	3,754		2,391
Travel	1,151		2,020
Subscriptions	260		314
		38,016	37,219