Charity registration number 305845

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs J Santos Mrs A Nunney Mrs R Fisher Mrs H Barry Miss C Laslett Mrs C Waterhouse	
Charity registration	England and Wales	305845
Independent examiner	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH	

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 22

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 2019).

Objectives and activities
The objectives of the Division are those of the Guide Association and Girlguiding Sussex East which can be summarised as follows.
To enable and encourage girls and young people to fulfil their potential to take an active and responsible role in society.
To have sufficient adult volunteer leaders to enable every girl and young women to have the opportunity to join us.
To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles.
To ensure that all adult leaders within the area are appropriately trained and fully supported.
To identify and make use of all available resources and expertise for the benefit of members.
To act as a communication channel between leaders , County and Region.
To achieve the above objectives the Division follows the policies and rules set out in the Guiding Manual published by Girlguiding.
In providing activities the Division promotes the use of the guiding method which is also set out in this manual.
Membership of the Association is open to girls from the age of four years who are prepared to make the promise. Membership is also open to people aged 18 and over who believe in the guiding ethos. Girlguiding encourages girls and adults with disabilities and provides active support to such members in their units. There have been no material changes to policy during the year.

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

Achievements and performance
Active Units: 28
Active Girls: 467
Active Volunteers: 67

2025 saw a number of events. Mayhem was our largest event of the year, and it was organised by LaSER. We had 20 units attend, with over 293 girls enjoying the ‘MayHem’ from the Eastbourne Division. We were lucky, as many didn’t get tickets. The day was a long one, but with four zones to visit at the South of England Showground. Throughout the day, the girls had plenty to keep them busy in the Active, Explore, Adventure, and Groove zones. There was dancing, campfires, bouncy castles, crafts, and so much more to do that we didn’t all get to visit everywhere.

The issue of subscriptions once again looked like it might cause problems with another large increase facing Units. The division offered help to any Units that were struggling to meet their Subscription invoices. A few Units took us up on this offer and we were pleased to be able to help those in need. All Units were advised to claim Gift Aid to help meet the payment for next year, as another increase from HQ is expected.

In May, a number of our guide units took part in the Eastbourne Carnival, with the theme being 'Celebrations of the World', it was decided so we could still wear our uniform proudly. The girls made hats and headdresses. Rainbows made tinsel easter bonnets to celebrate New Year, where Kusafri was located in 2025. Brownies made fireworks headbands to represent our bonfire night celebrations in the UK for Pax Lodge, Guides made beautiful lace and floral hats and headbands, themed on 'Day of the Dead' celebrations for Our Cabana in Mexico. Lanterns were made and carried by Guides to represent Sangham in India, and Leaders/Volunteers made extravagant floral crowns for a celebration in Switzerland, where farm animals are adorned with floral displays to represent Our Chalet. The carnival was a great success, and even though wet and damp on the day, the contingent showed great enthusiasm throughout the parade.

Olave 2026 was launched, and we have 55 girls signed up to take part in the camp; they are from six Guide units in Eastbourne and look to be a wide range of ages. Fundraising has continued throughout the year for Olave; it was especially busy during the summer, with various summer fetes attended, a savoury stall at Music in the Park in Willingdon, Tombola at Langney Shopping Centre, and a Christmas gift-wrapping service at The Gather in the Beacon just before Christmas. The total fundraising in October was £5,145 so it was agreed to give each girl £70 towards the next instalment due at the end of November, meaning a payment was only needed of £130.

Our Division Ranger Unit enjoyed taking part in the Assemble in Amsterdam, where 3 of our Rangers took part in a visit to Pax Lodge World Centre, 6 different modes of transport, a wide game in Amsterdam with 6 bases that had to be visited, a campfire, sightseeing, shopping, and a waffle-making class.

In October we held a Division event celebrating 60 years of Sussex East County, with 21 units taking part and over 279 young members attending, with 50+ leaders to help make it all happen. The day was a great success despite a last-minute storm threatening to ruin our plans. The day was based on the Sussex at 60 challenge badge from Sussex East County. Each unit bought an activity for the event. There were so many activities from windmill making and seagulls, diamond ping pong, a photo booth, archery throwing, banoffee pie making, hobby-horse racing, and many more activities. The event finished with a disco in the main arena, where we sang happy birthday and cut the cake. All who attended received the badge for the event.

In July, we held a leaders' social and sausage sizzle at the outdoor kitchen area in Bushy Wood, leaders enjoyed baked potatoes finished in the pizza oven, with salad and sausages. Over 30 division members attended. A laugh and a sing-song were had by all, and a wander up to Willows 3 our division site, to celebrate the completion of the beautiful handcrafted Totem pole.

In November, we had a fantastic show of support for Remembrance services and parades across the division, with over 280 members taking part. A wreath was also laid at several locations in Eastbourne including the memorial roundabout, St Mary's Church in Willingdon and St Richards Church in Langney.

Sadly, in November, we laid to rest a true stalwart of Girlguiding Eastbourne Division: Pat Lambie. Pat dedicated many decades to our Division, serving in an extraordinary range of roles—from Unit Leader to Division Commissioner, and even Assistant County Commissioner. In her later years, she became our Division Archivist, meticulously preserving our history with the utmost care and precision. In total, Pat gave an astounding 77 years of voluntary service to Girlguiding. We are profoundly grateful that so many of those years were spent here in Eastbourne.

In December, most Units planned Christmas end of term activities. A large contingent of over 250+ attended the pantomime at the Devonshire Park, which has become an annual tradition. Many Units also attended a private screening of Zootorpolis 2 at Cineworld in Eastbourne, held on the same day as the Girlguiding screening of Zootroplis 2 at the Odeon cinemas. This has become a popular event for all attendees and takes away the expense of travel to either Hastings or Brighton for the Odeon screenings.

Our offer of financial assistance for Subs and Uniform for families in need still stands, and happily we have been able to help several girls to stay in Guiding when, perhaps given the present financial climate, they may have had to forgo their place.

In summary, 2025 was a very busy and eventful year, and we look forward to what 2026 may bring!

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 equivalent to between three and six month's expenditure. The trustees consider that reserves at this level 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. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Girlguiding Eastbourne Division is a separately constituted Division of The Guide Association which is incorporated by Royal Charter. The Division Association is responsible for the administration of the Association's affairs within the area and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-Laws and Policy, Organisation and Rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J Santos
Mrs A Nunney
Mrs R Fisher
Mrs H Barry
Miss C Laslett
Mrs C Waterhouse

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

.....	.....
Mrs H Barry	Miss C Laslett
Trustee	**Trustee**

Date: .....

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE GUIDE ASSOCIATION EASTBOURNE DIVISION

I report to the trustees on my examination of the financial statements of The Guide Association Eastbourne Division (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 the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

Nathan Coker FCCA

30-32 Gildredge Road
Eastbourne
East Sussex
BN21 4SH

Dated: .....

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	**3**	2,196	-	-	2,196	1,839
Charitable activities	**4**	21,634	-	-	21,634	15,143
Other trading activities	**5**	1,131	3,213	-	4,344	2,389
Investments	**6**	1,602	-	-	1,602	1,600
Other income	**7**	-	-	-	-	128
Total income		26,563	3,213	-	29,776	21,099
Expenditure on:						
Raising funds	**8**	1,478	76	-	1,554	587
Charitable activities	**9**	28,390	4,577	249	33,216	25,497
Total resources expended		29,868	4,653	249	34,770	26,084
Net outgoing resources before transfers		(3,305)	(1,440)	(249)	(4,994)	(4,985)
Gross transfers between funds		128	-	(128)	-	-
Net expenditure for the year/ Net movement in funds		(3,177)	(1,440)	(377)	(4,994)	(4,985)
Fund balances at 1 January 2025		172,706	7,856	1,208	181,770	186,755
Fund balances at 31 December 2025		169,529	6,416	831	176,776	181,770

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

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	1,839	-	-	1,839
Charitable activities	**4**	15,143	-	-	15,143
Other trading activities	**5**	442	1,947	-	2,389
Investments	**6**	1,600	-	-	1,600
Other income	**7**	-	-	128	128
Total income		19,024	1,947	128	21,099
Expenditure on:					
Raising funds	**8**	587	-	-	587
Charitable activities	**9**	25,196	52	249	25,497
Total resources expended		25,783	52	249	26,084
Net outgoing resources before transfers		(6,759)	1,895	(121)	(4,985)
Gross transfers between funds		1,109	128	(1,237)	-
Net expenditure for the year/ Net movement in funds		(5,650)	2,023	(1,358)	(4,985)
Fund balances at 1 January 2024		178,356	5,833	2,566	186,755
Fund balances at 31 December 2024		172,706	7,856	1,208	181,770

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

THE GUIDE ASSOCIATION EASTBOURNE DIVISION

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**15**		751		1,000
Current assets					
Stocks	**16**	951		2,218	
Debtors and prepayments		8,995		18,441	
Cash at bank and in hand		166,679		163,621	
		176,625		184,280	
Creditors: amounts falling due within one year	**17**	(600)		(3,510)	
Net current assets			176,025		180,770
Total assets less current liabilities			176,776		181,770
Income funds					
Restricted funds	**18**		831		1,208
Unrestricted funds - Designated	**19**		6,416		7,856
General unrestricted funds			169,529		172,706
			176,776		181,770

The financial statements were approved by the Trustees on .....

.....	.....
Mrs H Barry	Miss C Laslett
Trustee	**Trustee**

1 Accounting policies

Charity information

The Guide Association Eastbourne Division was registered as a charity on 17 March 1964 .

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 Accounting policies (Continued)

1.4 Income

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 otherwise if 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.

1.5 Expenditure

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.

1 Accounting policies (Continued)

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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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 SoFA 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.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	10 years straight line
Computers	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 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.

1 Accounting policies (Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

1.11 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 general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	15	170
Grants received	500	-
Other	1,681	1,669
	2,196	1,839

4 Charitable activities

	General Guiding 2025 £	General Guiding 2024 £
Division events	21,634	15,143

5 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Fundraising events	58	2,526	2,584	-	1,575	1,575
Shop income	1,073	-	1,073	442	-	442
Sponsorships and social lotteries	-	687	687	-	372	372
Other trading activities	1,131	3,213	4,344	442	1,947	2,389

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,602	1,600

7 Other income

	Unrestricted funds general 2025 £	Restricted funds 2024 £
Mountney District Funds	-	128

8 Expenditure on raising funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Fundraising and publicity						
Events	211	76	287	-	-	-
Trading costs						
Purchases	1,267	-	1,267	587	-	587
Total costs	1,478	76	1,554	587	-	587

9 Expenditure on charitable activities

	General Guiding 2025 £	General Guiding 2024 £
Direct costs		
Depreciation and impairment	249	249
Olave International Camp	4,525	-
Census and Commissioners & advisors expenses	2,019	1,825
Division events	5,900	5,971
May Guide Camp	-	2,091
OOTW Activity Weekend	-	7,793
Use of Bushy Wood for Events	-	382
Mayhem Regional Event	14,867	-
Sussex at Sixty Celebrations	1,525	-
	29,085	18,311
Grant funding of activities (see note 10)	310	-
Share of support and governance costs (see note 11)		
Support	2,250	4,782
Governance	1,571	2,404
	33,216	25,497
Analysis by fund		
Unrestricted funds - general	28,390	25,196
Unrestricted funds - designated	4,577	52
Restricted funds	249	249
	33,216	25,497

10 Grants payable

	General Guiding 2025	2024
	£	£
Grants to institutions:		
Grants to individuals	310	-
	310	-

11 Support costs

	Support costs	Governance costs	Total 2025	Support costs	Governance costs	Total 2024
	£	£	£	£	£	£
Facilities improvements	2,250	-	2,250	4,782	-	4,782
Accountancy	-	300	300	-	300	300
Insurance	-	607	607	-	511	511
Sundries	-	664	664	-	1,593	1,593
	2,250	1,571	3,821	4,782	2,404	7,186
Analysed between						
Charitable activities	2,250	1,571	3,821	4,782	2,404	7,186

Governance costs includes payments to the auditors of £300 (2024- £300) for non audit fees.

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

	2025	2024
Total	-	-

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 January 2025	2,494	509	3,003
At 31 December 2025	2,494	509	3,003
Depreciation and impairment			
At 1 January 2025	1,494	509	2,003
Depreciation charged in the year	249	-	249
At 31 December 2025	1,743	509	2,252
Carrying amount			
At 31 December 2025	751	-	751
At 31 December 2024	1,000	-	1,000

16 Stocks

	2025	2024
	£	£
Raw materials and consumables	951	2,218

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	600	3,510

18 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.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Mountney District funds	128	-	-	(128)	-
Bushy Wood	1,080	-	(249)	-	831
	1,208	-	(249)	(128)	831

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Mountney District funds	-	128	-	-	128
Bushy Wood	1,329	-	(249)	-	1,080
Seaside district funds	1,237	-	-	(1,237)	-
	2,566	128	(249)	(1,237)	1,208

18 Restricted funds (Continued)

Bushy Wood - Donations were received during 2018 and 2019 from the Co-op Community Fund for improvements at Bushy Wood campsite. This included the purchase of a storage unit on the Guide site (Willows 3) and a financial contribution towards the installation of toilets and washing facilities in the Shackleton Lodge which will enable younger members to stay overnight. The remaining balance is for the annual depreciation of the storage unit.

Mountney District Funds - During 2024, Mountney District was closed & remaining funds transferred into the Division account. The remaining balance can be used by Division after the year has lapsed.

19 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Legacy - Training fund	4,755	-	(52)	-	4,703
Brownies IOW trip	235	-	-	-	235
Sussex Police - improving safety	508	-	-	-	508
Olave	2,358	3,213	(4,601)	-	970
	7,856	3,213	(4,653)	-	6,416

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
	-	-	-	-	-
Legacy - Training fund	4,807	-	(52)	-	4,755
Brownies IOW trip	235	-	-	-	235
Sussex Police - improving safety	508	-	-	-	508
Olave	283	1,947	-	128	2,358
	5,833	1,947	(52)	128	7,856

19 Unrestricted funds - designated (Continued)

Training fund
A legacy of £5000.00 was received in memory of Betty Charles (skip) Decd with the wish, without creating a legally binding obligation, that the funds be used towards training.

Brownies IOW trip
A Division Brownie holiday to Kingswood Activity Centre, Isle of Wight was planned for October 2020 and a deposit of £500.00 was paid. Income was received from parents for the Brownie's deposits. Due to the Covid-19 pandemic, the trip was cancelled. Parents were offered a refund of their deposit. Some parents donated their deposit to Division funds, however £1140.00 refunds were given back to parents who requested them. The booking and deposit for Kingswood was pushed forward to October 2021 with the hope that an individual Unit may be able to make use of it as the initial deposit was non-refundable. The remaining balance in this fund is to be used for a Division Brownie event when a large event, is allowed to take place.

Sussex Police - Improving Safety
A grant was received from Sussex Police to assist with helping members to learn about internet safety. This was because during the Covid-19 pandemic many units were using zoom and other internet activities for our members to participate in.

Olave 2026
The County are planning an Olave Camp to be held at Blacklands Farm in July 2026. The Division have started fundraising to help with future expenditure. It was agreed that any income from Eastbourne Lottery from 2024-2026 will also be allocated to this cause.

20 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds Designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 December 2025:				
Tangible assets	-	-	751	751
Current assets/(liabilities)	169,529	6,416	80	176,025
	169,529	6,416	831	176,776

20 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2024	Unrestricted funds Designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	-	-	1,000	1,000
Current assets/(liabilities)	172,706	7,856	208	180,770
	172,706	7,856	1,208	181,770

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).