

Charity registration number 308309

**GUIDE ASSOCIATION BUCKINGHAMSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

GUIDE ASSOCIATION BUCKINGHAMSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R Bowles Ms JI Freeman Ms K Berryman Ms J Smith Ms J Loach Ms G MacKenzie Ms K Evans Ms S Berry Ms L Ford Ms K Hissey Ms T MacDonald	(Appointed 7 May 2024) (Appointed 5 September 2024) (Appointed 5 September 2024) (Appointed 5 September 2024) (Appointed 17 April 2024)
Charity number	308309	
Principal address	3 Walton Terrace Walton Street Aylesbury Buckinghamshire HP21 7QY	
Independent examiner	Azets Audit Services Burnham Yard London End Beaconsfield Buckinghamshire United Kingdom HP9 2JH	

GUIDE ASSOCIATION BUCKINGHAMSHIRE

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GUIDE ASSOCIATION BUCKINGHAMSHIRE

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 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 Royal Charter, 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 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

Objectives and activities

The Charity's primary objective is to promote Guiding for girls and young women within the county of Buckinghamshire and the Milton Keynes Unitary Authority. The policies adopted in furtherance of these objects are disclosed in the Notes to the accounts and there has been no change in these during the year.

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

We have not used any professional fundraisers to carry out any fundraising activities in the year.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Over this period, we have continued with our face-to-face trustees and County Operations (With trustee, advisor and division commissioner attendance) now fully embedded in our county governance systems – providing increased opportunity to share ideas and begin to review our previous county priority plan and begin to consider our ongoing or new priorities for the 5 years ahead.

During this year we were delighted to have offered two international trips to Mosta in Malta and Kandersteg in Switzerland for 20 girls, supported by six adult volunteers, challenging themselves and making lifelong friendships in the international Girlguiding network. The photos of these trips were the highlight of our summer social media shares. For these girls, the trips have provided them with new skills to create valuable links to local communities through a variety of fundraising ventures and grant-seeking activities – valuable life skills for wherever their future may take them.

This year also saw the once again our Awards Afternoon Tea – our opportunity to gather together and thank our volunteers who had received our service and other Girlguiding recognition awards during the year. In addition, we held an evening BBQ social in June for 50 of our volunteers, sharing their personal stories of their time volunteering for Girlguiding Buckinghamshire with some of our trustee team. All who participated enjoyed the informal style of the event and many commented on how lovely it was to be a part of such a wonderful organisation.

Other significant events included

- Our second County Cup Banner Competition - this time challenging our members to photograph our beautiful banners with as many people as possible at a significant local landmark – the victors on this occasion were Thames division for their colourful photo involving members from all sections.
- The continued use of our public Facebook and Instagram pages to widen the reach of our wonderful Girlguiding adventures, opportunities and activities for girls and adults alike.
- Several articles published in newspapers and other publications about our many events attended by our members and the amazing stories of the difference our organisation makes to the lives of the girls we support – not least the successful refurbishment project at our County home, the Ellesborough Guide Centre.
- Our third Competition Hike since the pandemic – with competition numbers increasing in a bid to win those sought-after boot trophies. Many of our youngest girls also took part in Rainbow Rambles across the county, following various routes around their local area to earn a badge like the older girls who participated in the Competition Hike.
- The further development and refining of our County Website and the introduction of online forms and roll out of other useful Microsoft associated features to streamline our services

We also continued to use the New Girlguiding branding promotional materials at local events to build on our county profile and presence. The three sets of branding materials are regularly used across the county and are now loved by our members, with a positive response to their bolder colouring. Members are also encouraged to use the other online resources and campaigns via our social media posts and official communications resources and paperwork.

As a County Team, aided by our dedicated members, we once again attended the Bucks County Show, (as part of the Bucks Uniformed Youth area), to promote the wonders of Girlguiding - providing free and interactive activities to promote our organisation to the shows' attendees too. The large bubble activity offered this year (a popular Unit Meeting Activity from the Girlguiding programme) became the highlight for many of the young people who visited our stall – with many spending considerable time creating and chasing the bubbles they created only to return again for a final engagement before they left the show.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The bulk of the work on the refurbishment and modernisation of the Ellesborough Guide Centre Facility, made possible by the £400,000 allocated to the project from the Margaret Search Legacy, took place with £396,560 being spent during the year. It was closed between October 2024 and April 2025, and we celebrated its official reopening on 1 June 2025 with an event attended by almost a hundred guests. The Centre was formally opened by Tracy Foster, Chief Guide, who praised the commitment of volunteers and donors who had brought the ambitious project to life. Among the guests were representatives of the Lord Lieutenant and High Sheriff of Buckinghamshire and leaders from Girlguiding and Scouts across the county. Originally built as a Victorian school, the Centre has now been transformed into an inclusive, accessible and fully modern space for girls, young people and community groups. New facilities include updated bunkrooms, improved access for disabled users, and refurbished communal areas—all designed to meet the needs of 21st-century youth groups while retaining the building's heritage character. The Centre is once again available for use by Girlguiding units, Scout groups, schools and Duke of Edinburgh's Award teams.

Financial review

The Charity's total funds at 31 March 2025 were £1,524,000 (2024: £1,384,000). The £122,000 movement reflects an increase in Assets Under Construction of £397,000 offsetting decline in cash and investments of £185,000, decrease in debtors of £93,000 reflecting decrease in prepayments, and increase in accruals of £19,000, being independent reviewers fee and builder's retention, and monies received in advance of international trips decreased by £26,000.

Net income in the year totalled £228,000 (2024: £183,000) representing a £45,000 increase on the prior year. This was mainly the result of Grant income of £52,000 awarded for the Ellesborough Refurbishment Project, offset by a decrease in subscriptions received of £6,000.

Expenditure in the year totalled £106,000 (2024: £127,000) representing a £21,000 decrease on the prior year. This is largely represented by a decrease of £20,000 in county expenses, caused by decreases in staff costs (£4,000), Advertising (£4,000), badges and awards (£5,000). Grants made in 2025 were £3,000 compared to £7,000 in 2024 as no international trips are planned for 2025. Ellesborough Maintenance costs 2025 were £3,000 lower in 2025 due to the focus on the capital refurbishment project

Restricted funds were £190,000 (2024: £136,000) with the increase Ellesborough Development Grants received during the year. Designated funds were similarly steady at £935,000 compared to £916,000 in 2024, the net income being interest income.

Reserves Policy

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 two years 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.

Two years expenditure is approximately £150,000, whilst reserves at 31 March 2025 are £399,705. This level of reserves has been maintained through the year. As such, the charity has maintained reserves in accordance with the reserves policy throughout the year to 31 March 2025.

The unrestricted funds are held with considerable headroom compared to the policy at 31 March 2025. The Trustees intention is to hold some of these additional funds to cover any costs related to the Ellesborough Development that are in excess of the designated and restricted funds held for this project. The need for this cover will be reviewed in 2025 at the end of the project. In addition, the Trustees are mindful that during the Covid-19 pandemic, the Charity supported units with ongoing costs whilst itself not receiving the usual level of subscription income. As a result, the Charity holds reserves sufficient to cover these additional costs should there be a similar event in the future.

The Charity prepares budgets annually which are approved by the Board. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned surpluses or deficits do not arise.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Going Concern

Trustees are responsible for ensuring the Charity remains a going concern and with this in mind have prepared a five year plan to evaluate risks and to make the way forward clear to all concerned taking into account the ongoing pandemic. This will be reviewed on an annual basis and amended where necessary. A full risk register has also been completed and can be updated as needed if things change in any significant way.

Risk Management

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

The Trustees are voting members of the County Executive Committee. An up to date list can be obtained from the County Treasurer and/or the County Office.

Trustees

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

Ms R Bowles

Ms JI Freeman

Ms K Berryman

(Appointed 7 May 2024)

Ms J Smith

(Appointed 5 September 2024)

Ms J Bryce

(Appointed 5 September 2024 and resigned 22 February 2025)

Ms J Loach

(Appointed 5 September 2024)

Ms G MacKenzie

(Appointed 5 September 2024)

Ms K Evans

(Appointed 17 April 2024)

Ms S Berry

Ms L Ford

Ms K Hissey

Ms T MacDonald

Ms S Barrington

(Resigned 31 August 2024)

Ms K Rivero-Cabrera

(Resigned 31 August 2024)

None of the Trustees has any beneficial interest in the charity.

The Trustee's report was approved by the Board of Trustees.

K E Berryman

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Ms K Berryman

Trustee

21/07/2025

Date:

GUIDE ASSOCIATION BUCKINGHAMSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GUIDE ASSOCIATION BUCKINGHAMSHIRE

I report to the Trustees on my examination of the financial statements of Guide Association Buckinghamshire (the Charity) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheets, and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 (the 2011 Act).

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 2019.

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 2011 Act; or
- 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Nisbet

Mr C J Nisbet FCA
Azets Audit Services
Burnham Yard
London End
Beaconsfield
Buckinghamshire
HP9 2JH
United Kingdom

Dated: 21/07/2025

GUIDE ASSOCIATION BUCKINGHAMSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>									
Donations and legacies	3	100	758	51,656	52,514	-	2,558	-	2,558
Charitable activities	4	72,894	17,830	39,594	130,318	74,386	16,947	42,281	133,614
Other trading activities	5	-	-	-	-	-	555	-	555
Investments	6	20,774	20,226	4,010	45,010	32,227	7,695	3,813	43,735
Other income	7	136	260	-	396	2,372	406	-	2,778
Total income		93,904	39,074	95,260	228,238	108,985	28,161	46,094	183,240
<u>Expenditure on:</u>									
Charitable activities	8	45,431	19,354	41,596	106,381	60,733	17,860	48,700	127,293
Net income for the year/ Net movement in funds		48,473	19,720	53,664	121,857	48,252	10,301	(2,606)	55,947
Fund balances at 1 April 2024		351,232	915,007	136,129	1,402,368	302,980	904,706	138,735	1,346,421
Fund balances at 31 March 2025		399,705	934,727	189,793	1,524,225	351,232	915,007	136,129	1,402,368

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

All income and expenditure derive from continuing activities.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		761,056		365,486
Current assets					
Stocks	14	1,300		1,861	
Debtors	15	8,685		101,951	
Investments	16	663,008		894,806	
Cash at bank and in hand		125,882		79,098	
		<u>798,875</u>		<u>1,077,716</u>	
Creditors: amounts falling due within one year	17	<u>(35,706)</u>		<u>(40,834)</u>	
Net current assets			763,169		1,036,882
Total assets less current liabilities			<u>1,524,225</u>		<u>1,402,368</u>
Income funds					
Restricted funds	18		189,793		136,129
Unrestricted funds			1,334,432		1,266,239
			<u>1,524,225</u>		<u>1,402,368</u>

The financial statements were approved by the Trustees on 21/07/2025

K E Berryman

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Ms K Berryman
Trustee

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Guide Association Buckinghamshire is a Charity formed by Royal Charter and its principal address is 3 Walton Terrace, Walton Street, Aylesbury Buckinghamshire HP21 7QY.

1.1 Accounting convention

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 (FRS 102) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and 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 '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) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 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.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors 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 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.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 accounted for on an accrual basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with the governance of the Charity and are primarily associated with compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grant being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as commitment but not accrued as expenditure.

All resources expended are inclusive of irrecoverable VAT.

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.

Due to the restrictive covenants put in place on the purchase of the freehold property from the Chequers Estate, the Trustees consider it appropriate to discount the insurance rebuilding valuation as the fair value of the freehold land and building. This valuation has not been subjected to depreciation.

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:

Freehold land and buildings	Not depreciated
Plant and equipment	5 years Straight Line

Assets in the course of construction are not depreciated.

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).

1.8 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.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances are measured at transaction price less any provision for impairment. Loans receivable are measured initially at fair value, net of transaction costs and are subsequently carried at amortised costs using the effective interest method, less any provision for impairment.

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.

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 designated 2025 £	Restricted funds 2025 £	Total Unrestricted funds designated 2025 £	2024 £
Donations and gifts	100	758	-	858	2,558
Grant income	-	-	51,656	51,656	-
	<u>100</u>	<u>758</u>	<u>51,656</u>	<u>52,514</u>	<u>2,558</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2025	Total 2024
	2025	2025	2025	2025		
	£	£	£	£	£	£
Subscriptions received	59,840	-	-	-	59,840	65,898
Charitable rental income	-	17,830	-	-	17,830	16,947
Other income	13,054	-	38,026	1,568	52,648	50,769
	<u>72,894</u>	<u>17,830</u>	<u>38,026</u>	<u>1,568</u>	<u>130,318</u>	<u>133,614</u>
Analysis by fund						
Unrestricted funds - general	72,894	-	-	-	72,894	74,386
Unrestricted funds - designated	-	17,830	-	-	17,830	16,947
Restricted funds	-	-	38,026	1,568	39,594	42,281
	<u>72,894</u>	<u>17,830</u>	<u>38,026</u>	<u>1,568</u>	<u>130,318</u>	<u>133,614</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

(Continued)

For the year ended 31 March 2024

	County £	Ellesborough Maintenance £	International £	Outdoor Activities £	Total 2024 £
Subscriptions received	65,898	-	-	-	65,898
Charitable rental income	-	16,947	-	-	16,947
Other income	8,488	-	40,656	1,625	50,769
	<u>74,386</u>	<u>16,947</u>	<u>40,656</u>	<u>1,625</u>	<u>133,614</u>
Analysis by fund					
Unrestricted funds - general	74,386	-	-	-	74,386
Unrestricted funds - designated	-	16,947	-	-	16,947
Restricted funds	-	-	40,656	1,625	42,281
	<u>74,386</u>	<u>16,947</u>	<u>40,656</u>	<u>1,625</u>	<u>133,614</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

	Total Unrestricted funds designated	
	2025	2024
	£	£
Shop income	-	555
	<u> </u>	<u> </u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Investments

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from unlisted investments	20,344	20,226	3,974	44,544	31,607	7,695	3,778	43,080
Interest receivable	430	-	36	466	620	-	35	655
	<u>20,774</u>	<u>20,226</u>	<u>4,010</u>	<u>45,010</u>	<u>32,227</u>	<u>20,226</u>	<u>3,813</u>	<u>45,010</u>

7 Other income

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Other Income		136	396	2,372	406	2,778
		<u>136</u>	<u>396</u>	<u>2,372</u>	<u>406</u>	<u>2,778</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2025	Total 2024
	2025	2025	2025	2025		
	£	£	£	£	£	£
Staff costs	9,668	-	-	-	9,668	13,732
Depreciation and impairment	-	989	-	-	989	989
Rent	9,004	-	-	-	9,004	9,040
Insurance	5,471	-	-	-	5,471	6,909
Printing, postage and stationery	415	-	-	-	415	1,361
Telephone	1,553	-	-	-	1,553	544
Computer running expenditure	204	-	-	-	204	2,784
Advertising	-	-	-	-	-	4,049
Travel	1,902	-	-	-	1,902	2,381
Badges and awards	1,465	-	-	-	1,465	6,204
Events	1,045	-	-	-	1,045	2,608
Training	3,410	-	-	-	3,410	4,525
Other charitable expenditure	924	18,325	38,130	1,302	58,681	59,634
	<u>35,061</u>	<u>19,314</u>	<u>38,130</u>	<u>1,302</u>	<u>93,807</u>	<u>114,760</u>
Grant funding of activities (see note 9)	2,974	-	-	-	2,974	7,433
Share of governance costs (see note 10)	9,600	-	-	-	9,600	5,100
	<u>47,635</u>	<u>19,314</u>	<u>38,130</u>	<u>1,302</u>	<u>106,381</u>	<u>127,293</u>
Analysis by fund						
Unrestricted funds - general	45,431	-	-	-	45,431	60,733
Unrestricted funds - designated	40	19,314	-	-	19,354	17,860
Restricted funds	2,164	-	38,130	1,302	41,596	48,700

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

(Continued)

47,635	19,314	38,130	1,302	106,381	127,293
<u>47,635</u>	<u>19,314</u>	<u>38,130</u>	<u>1,302</u>	<u>106,381</u>	<u>127,293</u>

For the year ended 31 March 2024

	County	Ellesborough Maintenance	Ellesborough Development	International	Outdoor Activities	Total 2024
	£	£	£	£	£	£
Staff costs	13,732	-	-	-	-	13,732
Depreciation and impairment	-	989	-	-	-	989
Rent	9,040	-	-	-	-	9,040
Insurance	6,909	-	-	-	-	6,909
Printing, postage and stationery	1,361	-	-	-	-	1,361
Telephone	544	-	-	-	-	544
Computer running expenditure	2,784	-	-	-	-	2,784
Advertising	4,049	-	-	-	-	4,049
Travel	2,381	-	-	-	-	2,381
Badges and awards	6,204	-	-	-	-	6,204
Events	2,608	-	-	-	-	2,608
Training	4,525	-	-	-	-	4,525
Other charitable expenditure	1,496	15,201	720	40,351	1,866	59,634
	<u>55,633</u>	<u>16,190</u>	<u>720</u>	<u>40,351</u>	<u>1,866</u>	<u>114,760</u>
Grant funding of activities (see note 9)	7,433	-	-	-	-	7,433
Share of governance costs (see note 10)	5,100	-	-	-	-	5,100
	<u>68,166</u>	<u>16,190</u>	<u>720</u>	<u>40,351</u>	<u>1,866</u>	<u>127,293</u>

Analysis by fund

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

(Continued)

Unrestricted funds - general	60,733	-	-	-	-	60,733
Unrestricted funds - designated	950	16,190	720	-	-	17,860
Restricted funds	6,483	-	-	40,351	1,866	48,700
	<u>68,166</u>	<u>16,190</u>	<u>720</u>	<u>40,351</u>	<u>1,866</u>	<u>127,293</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Grants payable

	County 2025 £	County 2024 £
Grants to individuals	2,974	7,433
	<u>2,974</u>	<u>7,433</u>

10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Independent Examiner Fee	-	9,600	9,600	5,100
	<u>-</u>	<u>9,600</u>	<u>9,600</u>	<u>5,100</u>

11 Trustees

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

12 Employees

	2025 Number	2024 Number
Total	-	-
	<u>-</u>	<u>-</u>

	2025 £	2024 £
Employment costs		
Wages and salaries	9,668	13,732
	<u>9,668</u>	<u>13,732</u>

The charity does not have any employees but incurs wages costs for an administrative staff member via a recharge from the Guiding office,

There were no employees whose annual remuneration was more than £60,000.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings £	Assets under construction £	Plant and equipment £	Total £
Cost				
At 1 April 2024	362,520	-	-	362,520
Additions	-	396,559	4,944	401,503
At 31 March 2025	362,520	396,559	4,944	764,023
Depreciation and impairment				
At 1 April 2024	-	-	1,978	1,978
Depreciation charged in the year	-	-	989	989
At 31 March 2025	-	-	2,967	2,967
Carrying amount				
At 31 March 2025	362,520	396,559	1,977	761,056
At 31 March 2024	362,520	-	2,966	365,486

14 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,300	1,861

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	2,205	-
Prepayments and accrued income	6,480	101,951
	8,685	101,951

16 Current asset investments

	2025 £	2024 £
Unlisted investments	663,008	894,806

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	357	26,434
Accruals and deferred income	35,349	14,400
	<u>35,706</u>	<u>40,834</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2025 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	
Outdoor Activities	11,613	1,684	(1,866)	11,431	1,568	(1,302)	11,697
International	9,631	40,691	(41,160)	9,162	38,062	(38,130)	9,094
Joan Mitchell Legacy	662	-	-	662	-	-	662
Pat Colley Memorial Fund	45,625	2,234	(963)	46,896	2,388	(419)	48,865
Hardship Fund	28,704	1,485	(4,711)	25,478	1,587	(1,745)	25,320
Ellesborough Development Restricted	42,500	-	-	42,500	51,656	-	94,156
	<u>138,735</u>	<u>46,094</u>	<u>(48,700)</u>	<u>136,129</u>	<u>95,260</u>	<u>(41,596)</u>	<u>189,793</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Outdoor Activities

This is the sub account for the administration of outdoor activities.

International

This is the sub account for the administration of international travel.

Joan Mitchell Legacy

This is the remainder of a legacy from Joan Mitchell received in 2016.

Pat Colley Memorial Fund

A legacy was received from Pat Colley. The Will stipulated that the funds were to be used for giving grants to children unable to afford the full camp or pack holiday fees.

Hardship Fund

The Hardship fund is to be used to provide Hardship grants to those in need.

Ellesborough Development Restricted

This is the sub account for the development of the Ellesborough facility. There is a designated fund and a restricted fund element.

The restricted fund element has been spent in full during 24/25. The charity has incurred total costs of £396,559 on Ellesborough Development which has been capitalised as Assets under construction in 24/25,

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - designated

These are the Charity's designated unrestricted funds:

	Movement in funds				Movement in funds			
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Ellesborough Guide Centre	362,520	-	-	-	362,520	-	-	362,520
Daphne Hickman Bursary Fund	8,293	436	(950)	-	7,779	466	(40)	8,205
Ellesborough Maintenance	17,917	17,808	(16,190)	-	19,535	17,978	(19,314)	18,199
Ellesborough Development Designated	73,727	9,917	(720)	400,000	482,924	20,630	-	503,554
Margaret Search Legacy	442,249	-	-	(400,000)	42,249	-	-	42,249
	<u>904,706</u>	<u>28,161</u>	<u>(17,860)</u>	<u>-</u>	<u>915,007</u>	<u>39,074</u>	<u>(19,354)</u>	<u>934,727</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds - designated

(Continued)

Ellesborough Guide Centre

This represents the value of the Ellesborough Guide Centre per the balance sheet.

Daphne Hickman Bursary Fund

A legacy of £16,809 was received from Daphne Hickman.

The Trustees resolved to designate £8,000 to Ellesborough Development leaving the balance to be used to help towards the cost of holidays and camps for those over the age of eighteen, who would otherwise not be able to attend due to lack of funds.

Ellesborough Maintenance

This is the sub account for running the Ellesborough facility. Funds designated to this sub account are used to fund the day to day running of the center.

Ellesborough Development Designated

This is the sub account for the development of the Ellesborough facility. There is a designated fund and a restricted fund element.

The designated fund element includes the Sylvia Tuner legacy which was designated by the Trustees to the refurbishment of the Ellesborough Guide Centre.

The Designated element of the fund has been partly expensed in the 24/25. There are capitalised costs of £396,559 as Assets under construction, £94,156 of which has been allocated to the restricted element, with £291,054 being allocated to the designated fund.

Margaret Search Legacy

This legacy is for general purposes for Guide Association Buckinghamshire. As such, the Trustees allocated £400,000 to Ellesborough Development in 2023/24.

Margaret Search requested that, at the discretion of the County Commissioner, a proportion of this fund should be made available to Chalfont St Peter Girl Guides Association, which should be restricted to be use for capital projects or for major works to property or grounds but not for general maintenance or running costs. At 31 March 2024, no decision had been made by the County Commissioner in relation to the amount to be made available to Chalfont St Peter Girl Guides Association.

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:							
Tangible assets	-	666,900	94,156	761,056	-	365,486	365,486
Current assets/(liabilities)	399,705	267,827	95,637	763,169	351,232	136,129	1,036,882
	<u>399,705</u>	<u>934,727</u>	<u>189,793</u>	<u>1,524,225</u>	<u>351,232</u>	<u>136,129</u>	<u>1,402,368</u>

GUIDE ASSOCIATION BUCKINGHAMSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The Trustees, who are also leaders of Girlguiding units, have a subscription paid to Guide Association Buckinghamshire, by their units. In 2025, the total subscriptions received for the Trustees was £105 (2024: £120), based on a per head subscription of £9.50 (2024: £12)

In addition, subscriptions have been received by Guide Association Buckinghamshire for the daughters of three of the Trustees. In 2025, subscriptions from these girls totals £19 (2024: £36), based on a per head subscription of £9.50 (2024: £12)