Charity registration number 308309 (England and Wales)

GUIDE ASSOCIATION BUCKINGHAMSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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 S Berry	
	Ms L Ford	
	Ms T MacDonald	
	Ms F Rivett	(Appointed 25 July 2025)
	Ms S Beales	(Appointed 25 July 2025)
	Ms D Norie	
	Ms J Solloway	(Appointed 8 November 2025)
Charity number	308309	
Principal address	3 Walton Terrace Walton Street Aylesbury Buckinghamshire HP21 7QY	
Independent examiner	Azets Audit Services Suites B & D 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 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

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.

Public benefit

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

Activities

The Trustees did not use any professional fundraisers to carry out any fundraising activities in the year.

Achievements and performance

Significant activities and achievements against objectives

Over this period, we have continued with our face-to-face Trustees and County Operations meetings (with trustee, advisor and division commissioner attendance) in our county governance systems – providing continued opportunity to share ideas and activate our county priority plan for the 5 years ahead.

During this year we have restarted our County-level international trips with two trips planned for Summer 2026, enabling a total of 20 girls to go to Gibraltar and to Holland, supported by seven adult volunteers, no trips took place in the 2025-26 year. Selected members have been getting to know each other and planning the adventures they will engage in to challenge themselves whilst away. As always, they have also been developing lifelong friendships from across the county and enriched their own life skills through their preparatory fundraising activities and participation in other preparation tasks. We are really looking forward to their trip photos capturing their adventures this Summer.

Our Awards Afternoon Tea once again also saw us celebrating the achievements of our dedicated team of adult volunteers who had received significant Girlguiding awards over the last year, including one incredible 60 years long service presented by our county commissioner, Janet Smith. As is the tradition, any awards across the county for 30 years' service and up are presented by our county commissioner or our assistant county commissioner to recognise and thank them for their extended commitment to Girlguiding Buckinghamshire. Over 30 adult volunteers were recognised at the event with long service awards made from 5 to 60 years respectively, and county Thank You awards.

Trustees and those in a county-recognised role from commissioners upwards were also invited to a separate dinner which offered the opportunity for them to socialise and reflect on the county's performance outside regular business based meetings whilst sharing a wonderful meal together.

Other significant events included

- 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.
- our fourth Competition Hikes since the pandemic – with over 120 girls competing again in a bid to win those sought-after boot trophies.
- the further development of our County Website and the introduction of online forms and roll out of other useful Microsoft associated features to streamline our services
- the Bucks' big day out at Chessington World of Adventures, supported by a travel bursary from county encouraged over 1,300 girls and adult volunteers enjoy a thrill-seeking day. Many emails were received by our county office with thanks and comments about how much fun was had by all who took part.
- continued cataloguing and organising of our County Archives – increasing the storage space needed to accommodate our lovely treasures, many of which are now being loaned out to appropriate events, and other special artefacts on display at Ellesborough.

Girls and adults have also been supporting in accessing residential events and general termly activities through our County Hardship and various legacy fund grants, many of whom would otherwise struggle to access the many opportunities Girlguiding Buckinghamshire offers. As a county team we appreciate this ability to continue to assist and support our members, remaining committed to ensuring opportunities remain accessible to all. Members are encouraged to apply for such grants so as to maximise the Guiding experience that they can enjoy.

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 branded 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.

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 was completed during the year, at a final cost of £478,000. 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 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 a thriving building and grounds are regularly filled with young people and their supporting adult teams from Girlguiding units, Scout groups, schools and Duke of Edinburgh's Award teams. We are extremely proud of what it has to offer and the wonderful adventures and memories it provides to our own Girlguiding and other community youth groups.

Financial review

The Charity's total funds at 31 March 2026 were £1,527,000 (2025: £1,524,000). The £3,000 movement reflects an increase in Tangible Assets of £82,000 offsetting decline in cash and investments of £62,000 and depreciation of £15,000.

Net income in the year totalled £140,000 (2025: £228,000) representing a £88,000 decrease on the prior year. This was mainly the result of one-off Grant income in 2025 of £52,000 awarded for the Ellesborough Refurbishment Project; a decline in investment income of £19,000 from the fall in investment assets of £24,000, used for Ellesborough and lower interest rates; and a decrease in subscriptions received of £9,300.

The County-wide Bucks Big Day Out yielded £26,000 in ticket sales, the associated cost was £32,000, including ticket purchases of £22,000 and a County transport subsidy of £9,000.

Expenditure in the year totalled £138,000 (2025: £106,000) representing a £31,000 increase on the prior year. This is largely represented by the one-off Big Day Out expenditure of £33,000 described above, Ellesborough costs expensed of £10,000 and the first year of annual depreciation of £15,000 charged on the Ellesborough asset; offset by a decrease in International costs of £37,000 as no trips took place in 2025-26, an increase of £8,000 in county expenses, caused by increases in staff costs (£4,000), rent (£3,000) and badges and awards (£2,000). Grants awarded in 2026 were steady at £3,000.

Restricted funds were £185,000 (2025: £190,000). Designated funds were £920,000 (2025: £935,000) reflecting the decline in Ellesborough Development Designated funds of £23,000, offset by an increase in Ellesborough Maintenance income of £8,000.

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 year'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.

Two years expenditure is approximately £274,000, whilst reserves at 31 March 2026 are £421,000. 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 2026.

The unrestricted funds are held with considerable headroom at 31 March 2026 compared to the policy. The Trustees intention was to hold some of these additional funds to cover any costs related to the Ellesborough Development which has been completed within its funding. In addition, the Trustees are mindful that during the Covid-19 pandemic, the Charity supported units with ongoing costs whiles itself not receiving the usual level of subscription income. The Trustees continue to consider whether this headroom is appropriate. Such considerations include input to the budget process, identification of other designated funds and review of the two year policy itself. 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.

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.

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. A full risk register has also been completed and can be updated as needed if things change in any significant way.

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	
Ms J Smith	
Ms J Loach	
Ms G MacKenzie	
Ms K Evans	(Resigned 2 February 2026)
Ms S Berry	
Ms L Ford	
Ms K Hissey	(Resigned 31 July 2025)
Ms T MacDonald	
Ms F Rivett	(Appointed 25 July 2025)
Ms S Beales	(Appointed 25 July 2025)
Ms D Norie	
Ms J Solloway	(Appointed 8 November 2025)

Recruitment and appointment of trustees
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

Date: 23/09/2026 .....

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 2026.

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

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.

Mr C J Nisbet FCA
Azets Audit Services
Suites B & D
Burnham Yard
Beaconsfield
Buckinghamshire
HP9 2JH
United Kingdom

Christopher Nisbet

Dated: 23/09/2026

GUIDE ASSOCIATION BUCKINGHAMSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:									
Donations and legacies	**3**	1,188	1,062	500	2,750	100	758	51,656	52,514
Charitable activities	**4**	83,489	22,665	2,011	108,165	72,894	17,830	39,594	130,318
Other trading activities	**5**	-	426	-	426	-	-	-	-
Investments	**6**	18,405	4,426	3,398	26,229	20,774	20,226	4,010	45,010
Other income	**7**	-	2,373	-	2,373	136	260	-	396
Total income		103,082	30,952	5,909	139,943	93,904	39,074	95,260	228,238
Expenditure on:									
Charitable activities	**8**	82,020	45,177	10,359	137,556	45,431	19,354	41,596	106,381
Total expenditure		82,020	45,177	10,359	137,556	45,431	19,354	41,596	106,381
Net income/(expenditure) and movement in funds		21,062	(14,225)	(4,450)	2,387	48,473	19,720	53,664	121,857
Reconciliation of funds:									
Fund balances at 1 April 2025		399,705	934,727	189,793	1,524,225	351,232	915,007	136,129	1,402,368
Fund balances at 31 March 2026		420,767	920,502	185,343	1,526,612	399,705	934,727	189,793	1,524,225

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

GUIDE ASSOCIATION BUCKINGHAMSHIRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		827,666		761,056
Current assets					
Stocks	**15**	2,289		1,300	
Debtors	**16**	7,629		8,685	
Investments	**17**	639,130		663,008	
Cash at bank and in hand		87,506		125,882	
		736,554		798,875	
Creditors: amounts falling due within one year	**18**	(37,608)		(35,706)	
Net current assets			698,946		763,169
Total assets less current liabilities			1,526,612		1,524,225
The funds of the Charity					
Restricted income funds	**19**		185,343		189,793
Unrestricted funds - general			420,767		399,705
Unrestricted funds - designated	**20**		920,502		934,727
			1,526,612		1,524,225

The financial statements were approved by the Trustees on 23/09/2026

K.E. Berryman

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Ms K Berryman

Trustee

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

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

1.4 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.

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. 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	Not depreciated
Ellesborough Buildings	Over 30 years
Plant and equipment	5 years Straight Line
Fixtures and fittings	20 / 7 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.

1 Accounting policies **(Continued)**

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 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 2026 £	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	1,188	1,062	-	2,250	100	758	-	858
Grant income	-	-	500	500	-	-	51,656	51,656
	1,188	1,062	500	2,750	100	758	51,656	52,514

4 Income from charitable activities

	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2026	Total 2025
	2026	2026	2026	2026		
	£	£	£	£	£	£
Subscriptions received	50,540	-	-	-	50,540	59,840
County events	25,646	-	-	-	25,646	-
Charitable rental income	-	22,665	-	-	22,665	17,830
Other income	7,303	-	509	1,502	9,314	52,648
	83,489	22,665	509	1,502	108,165	130,318
Analysis by fund						
Unrestricted funds - general	83,489	-	-	-	83,489	72,894
Unrestricted funds - designated	-	22,665	-	-	22,665	17,830
Restricted funds	-	-	509	1,502	2,011	39,594
	83,489	22,665	509	1,502	108,165	130,318

4 Income from charitable activities **(Continued)**

For the year ended 31 March 2025

	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2025
	£	£	£	£	£
Subscriptions received	59,840	-	-	-	59,840
Charitable rental income	-	17,830	-	-	17,830
Other income	13,054	-	38,026	1,568	52,648
	72,894	17,830	38,026	1,568	130,318
Analysis by fund					
Unrestricted funds - general	72,894	-	-	-	72,894
Unrestricted funds -	-	17,830	-	-	17,830
Restricted funds	-	-	38,026	1,568	39,594
	72,894	17,830	38,026	1,568	130,318

5 Income from other trading activities

	Unrestricted funds designated 2026 £	Unrestricted funds designated 2025 £
Shop income	426	-

6 Investments

	Unrestricted funds general 2026 £	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from unlisted investments	18,277	4,426	3,398	26,101	20,344	20,226	3,974	44,544
Interest receivable	128	-	-	128	430	-	36	466
	18,405	4,426	3,398	26,229	20,774	20,226	4,010	45,010

7 Other income

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
Other income	-	2,373	2,373	136	260	396

8 Charitable activities

	County	Ellesborough Maintenance	Ellesborough Development	International	Outdoor Activities	Total 2026	Total 2025
	2026	2026	2026	2026	2026		
	£	£	£	£	£	£	£
Staff costs	14,026	-	-	-	-	14,026	9,668
Depreciation and impairment	-	989	13,590	-	-	14,579	989
Rent	11,787	-	-	-	-	11,787	9,004
Insurance	2,602	-	-	-	-	2,602	5,471
Printing, postage and stationery	85	-	-	-	-	85	415
Telephone	1,416	-	-	-	-	1,416	1,553
Computer running expenditure	1,035	-	-	-	-	1,035	204
Advertising	1,547	-	-	-	-	1,547	-
Census Payment	563	-	-	-	-	563	-
Travel	1,915	-	-	-	-	1,915	1,902
Badges and awards	3,584	-	-	-	-	3,584	1,465
Events	33,478	-	-	-	-	33,478	1,045
Training	4,016	-	-	-	-	4,016	3,410
Other charitable expenditure	472	13,814	21,594	1,321	1,341	38,542	58,681
	76,526	14,803	35,184	1,321	1,341	129,175	93,807
Grant funding of activities (see note 9)	3,437	-	-	-	-	3,437	2,974
Share of governance costs (see note 10)	4,944	-	-	-	-	4,944	9,600
	84,907	14,803	35,184	1,321	1,341	137,556	106,381
Analysis by fund:							
Unrestricted funds - general	82,020	-	-	-	-	82,020	45,431
Unrestricted funds - designated	-	14,803	30,374	-	-	45,177	19,354
Restricted funds	2,887	-	4,810	1,321	1,341	10,359	41,596
	84,907	14,803	35,184	1,321	1,341	137,556	106,381

8 Charitable activities **(Continued)**

For the year ended 31 March 2025	County	Ellesborough Maintenance	International	Outdoor Activities	Total 2025
Staff costs	9,668	-	-	-	9,668
Depreciation and impairment	-	989	-	-	989
Rent	9,004	-	-	-	9,004
Insurance	5,471	-	-	-	5,471
Printing, postage and stationery	415	-	-	-	415
Telephone	1,553	-	-	-	1,553
Computer running expenditure	204	-	-	-	204
Travel	1,902	-	-	-	1,902
Badges and awards	1,465	-	-	-	1,465
Events	1,045	-	-	-	1,045
Training	3,410	-	-	-	3,410
Other charitable expenditure	924	18,325	38,130	1,302	58,681
	35,061	19,314	38,130	1,302	93,807
Grant funding of activities (see note 9)	2,974	-	-	-	2,974
Share of governance costs (see note 10)	9,600	-	-	-	9,600
	47,635	19,314	38,130	1,302	106,381
Analysis by fund					
Unrestricted funds - general	45,431	-	-	-	45,431
Unrestricted funds - designated	40	19,314	-	-	19,354
Restricted funds	2,164	-	38,130	1,302	41,596
	47,635	19,314	38,130	1,302	106,381

9 Grants payable

	County 2026 £	County 2025 £
6th Newport Pagnel Brownies	100	-
1st Tattenhoe Park Brownies	100	-
	200	-
Grants to individuals	3,237	2,974
	3,437	2,974

10 Support costs

	Support costs	Governance costs	2026	2025
	£	£	£	£
Independent Examiner Fee	-	4,944	4,944	9,600

11 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,944	9,600
Depreciation of owned tangible fixed assets	14,579	989

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

	2026 Number	2025 Number
Total	-	-

Employment costs	2026	2025
	£	£
Wages and salaries	14,026	9,668

The charity does not have any employees but incurs wages costs for an adminstrative staff member via a recharge from the Girlguiding Anglia regional office.

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

Remuneration of key management personnel

The charity do not have any key management personnel that are remunerated directly from the charity.

14 Tangible fixed assets

	Freehold land	Assets under construction	Ellesborough Buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£	£
Cost						
At 1 April 2025	362,520	396,559	-	4,944	-	764,023
Additions	-	81,188	-	-	-	81,188
Transfer following completion of construction	-	(477,747)	432,246	-	45,501	-
At 31 March 2026	362,520	-	432,246	4,944	45,501	845,211
Depreciation and impairment						
At 1 April 2025	-	-	-	2,966	-	2,966
Depreciation charged in the year	-	-	8,645	989	4,945	14,579
At 31 March 2026	-	-	8,645	3,955	4,945	17,545
Carrying amount						
At 31 March 2026	362,520	-	423,601	989	40,556	827,666
At 31 March 2025	362,520	396,559	-	1,977	-	761,056

15 Stocks

	2026	2025
	£	£
Finished goods and goods for resale	2,289	1,300

16 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	1,350	2,205
Prepayments and accrued income	6,279	6,480
	7,629	8,685

17 Current asset investments

	2026	2025
	£	£
Unlisted investments	639,130	663,008

18 Creditors: amounts falling due within one year

	2026	2025
	£	£
Payments received on account	32,155	357
Accruals and deferred income	5,453	35,349
	37,608	35,706

Payments received on account are principally advance payments received for international trips to be held after the year end. No such trips took place in 2025.

Accruals and deferred income in 2025 included £11.000 of builder's retainer associated with the Ellesborough redevelopment which was released in 2026.

19 Restricted funds

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

		Movement in funds			Movement in funds		
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 April 2025	Incoming resources	Resources expended	Balance at 31 March 2026
	£	£	£	£	£	£	£
Outdoor Activities	11,431	1,568	(1,302)	11,697	1,502	(1,341)	11,858
International	9,162	38,061	(38,130)	9,093	538	(1,321)	8,310
Joan Mitchell Legacy	662	-	-	662	-	(75)	587
Pat Colley Memorial Fund	46,896	2,388	(419)	48,865	2,046	(1,500)	49,411
Hardship Fund	25,478	1,587	(1,745)	25,320	1,323	(1,312)	25,331
Ellesborough 2025 - restricted	42,500	51,656	-	94,156	-	(4,810)	89,346
Girlguiding Anglia	-	-	-	-	500	-	500
	136,129	95,260	(41,596)	189,793	5,909	(10,359)	185,343

19 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. The will stipulated that the money should be used for camping and guiding holidays. The Trustees designated that it be used to help adults.

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 2025- Restricted (formerly 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 on the Ellesborough Development project. The expense in 25/26 is depreciation on those assets purchased and an adjustment in relation to over accrued income.

Girlguiding Anglia
The grant was received to celebrate 80 years of the Queen's Guide. These funds will be used to mark this anniversary in October 2026.

20 Unrestricted funds - designated

These are the Charity's designated unrestricted funds:

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Ellesborough - Land	362,520	-	-	-	362,520
Ellesborough 2025 - designated	503,554	7,388	(30,374)	(104,768)	375,800
Ellesborough Refurbishment	-	-	-	104,768	104,768
Ellesborough Maintenance	18,199	23,172	(14,803)	-	26,568
Margaret Search Legacy	42,249	-	-	-	42,249
Daphne Hickman Bursary Fund	8,205	392	-	-	8,597
	934,727	30,952	(45,177)	-	920,502

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Ellesborough Land	362,520	-	-	-	362,520
Ellesborough 2025 - designated	482,924	20,630	-	-	503,554
Ellesborough Maintenance	19,535	17,978	(19,314)	-	18,199
Margaret Search Legacy	42,249	-	-	-	42,249
Daphne Hickman Bursary Fund	7,779	466	(40)	-	8,205
	915,007	39,074	(19,354)	-	934,727

20 Unrestricted funds - designated **(Continued)**

Ellesborough - Land (formerly Ellesborough Guide Centre)
This represents the value of the Ellesborough Guide Centre per the balance sheet.

Ellesborough 2025 - designated (formerly Ellesborough Development Designated)
This is the sub account for the development of the Ellesborough facility completed in 2025/26. There is a designated fund and a restricted fund element.
The designated fund element includes £400,000 from the Margaret Search Legacy and the Sylvia Turner legacy which were designated by the Trustees to the refurbishment of the Ellesborough Guide Centre.
The Designated element of the fund was partly expensed in the 2024/25 and 2025/26. In total, there were capitalised costs of £477,747 , £91,168 of which has been allocated to the restricted element, with £386,579 being allocated to the designated fund.
The fund balance at 31 March 2026 is the net book value of the Improvement works to the building, the fixtures and fittings, and furniture and equipment purchased from the designated fund.
The remaining balance of this fund has been transferred to a Refurbishment fund to be spent on ongoing works at the centre.

Ellesborough Refurbishment
These are the unspent funds from the former Ellesborough Development Designated Fund to be used for refurbishment of the Ellesborough Guide Centre.

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.

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 2026, 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.

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.

21 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Tangible assets	-	738,320	89,346	827,666
Current assets/(liabilities)	420,767	182,182	95,997	698,946
	420,767	920,502	185,343	1,526,612

21 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	-	666,900	94,156	761,056
Current assets/(liabilities)	399,705	267,827	95,637	763,169
	399,705	934,727	189,793	1,524,225

22 Related party transactions

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

Trustees, who are also leaders of Girlguiding units, have a subscription paid to Guide Association Buckingahmshire, by their units. In 2026, the total of such subscriptions was £41 (2025: £105), based on a per head subcription of £10.50 (2025: £9.50)

In addition, in some years Guide Association Buckinghamshire receives subscriptions for the daughters of some of the Trustees. In 2026, there were no such daughter subscriptions (2025: £19), based on a per head subscription of £10.50 (2025: £9.50)