REGISTERED CHARITY NUMBER: 504343

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

THE GUIDE ASSOCIATION - DERBYSHIRE

THE GUIDE ASSOCIATION - DERBYSHIRE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Guide Association Derbyshire is part of Girlguiding, the leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good. We give them a space to have fun.

We run Rainbows (4 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years) and have a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

Our Strategic Plan focuses on supporting volunteers to enable them to be inspirational leaders and offering every girl the chance to identify and fulfil their potential and to have their voices heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our county.

The Board of Trustees warmly thanks every volunteer for enabling our charity and our girls to thrive.

Public benefit

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

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

Grantmaking

Grants are made from the Peak 2015 fund, The Census Support Fund, the New Units Grant fund and the Hardship fund.

The Peak 2015 fund is available for units organising international experiences and is available to any girl or leader who needs support to enable or enrich their Girlguiding experience or the experiences they offer to our members. The Census Support fund is to support units facing hardship in paying their Annual Census, the New Unit support fund provides the financial support to cover rent and other expenses to allow new units to establish and build their numbers. and the Hardship grants support other hardship cases.

In respect of all grants, the finance committee recommends on the level of these grants and directs to the Trustees for approval.

ACHIEVEMENTS AND PERFORMANCE

2025 has been another exciting and eventful year for Girlguiding Derbyshire we have been able to achieve what we planned. Across all sections there were activities offered to enable our young people to learn skills that they will take forward as they develop, alongside lots of fun and adventure. Some highlights of 2025 were 'Bonkers for Conkers' and the Christmas party held at Leesbrook School, Derby where over 500 young members from all sections enjoyed activities throughout the day.

The county organised several outdoor activities during the year. The Winter and Autumn camps were well received and held at our county campsite Pax Hoh. We were pleased to offer three international experiences in 2025: a community project and homestay in Vietnam for rangers, an Interrailing adventure across Europe for guides, and an adult trip to Our Cabaña in Mexico. Each of these opportunities created truly memorable moments, and we're delighted that Derbyshire Girlguiding could offer and support such enriching experiences for our members.

Throughout 2025 activities were shared across our social media and showed happy girls and equally happy leaders. Those images that we shared on our outward facing social media also gained a lot of positive feedback from the general public and the families of our young members who were delighted to see their children getting the opportunity to enjoy adventurous activities, trips and residentials.

Our County Commissioner Challenge 'Dash around Derbyshire' continued, and this was supported by several county walks enabling our membership to access all areas of the county in order to participate this challenge.

The Duke of Edinburgh scheme continued and was well supported by leaders and girls with several young members achieving their awards. Our celebration afternoon in November was well received with over 170 awards being presented during the event and this was enjoyed by our members and guests as they heard about outstanding service, commitment, kindness and great courage whilst enjoying an afternoon tea together. It was an absolute pleasure to celebrate those stories.

Our properties in the county Pax Hoh and Pax Tor continued to be well used by members of Girlguiding Derbyshire. Pax Hoh is well regarded in the community for DofE expeditions and several schools utilised this site frequently. The properties are well managed by their respective committees and updated some facilities. Bookings for both venues are strong.

The county continues to provide opportunities for commissioners and leaders to get together, share experiences and good practices. A programme of subject specific support sessions, along with networking opportunities were held for all commissioners. These events were specifically designed to provide useful information to enable them to feel confident and supported in their role and were delivered as a mix of both virtual events and face to face meetings. The 'County day' in March was very well received and was a great success as it enabled leaders to feel supported, gain new ideas and network whilst having fun. Training needs across the county were regularly reviewed and we continued to offer our volunteers training for safeguarding and first response. We also provided a number of additional training sessions/workshop learning to enrich their knowledge and experience totalling over 3,000 learning opportunities provided across the year. We have also had several adult volunteers complete their leadership qualification supported by 42 mentors we have across the county. We had many new volunteers in 2025 who were welcomed and trained according to their roles.

In line with the national picture, owing to a fall in the national birth rate, our girl numbers dipped to around 5500.

However, due to our growth and retention team promoting Girlguiding Derbyshire passionately, we saw our numbers stabilise towards the end of 2025. Our volunteer numbers remain at around 1450.

It's been an absolute pleasure to meet so many of our volunteers and visit units where there has been so much amazing guiding. Our volunteers continued to work hard in 2025 to support our young members and each other to keep the friendship and spirit of guiding stronger than ever and we look forward to a lot more of the same in 2026.

2024 saw Girlguiding Derbyshire receive a significant legacy from Barbera Lomas of £560k. There were no specific directions on how this legacy should be spent and during 2025 the trustees were able to purchase a property for use as an office and training venue in Ripley, Derbyshire. This will be of great benefit to the county by reducing spending on office rental. The cost of purchasing and renovating the building is approximately £250k. The remaining funds from the legacy is to be invested, to allow the county to benefit from the interest this legacy can accrue.

Conclusion
The county continues to develop and to offer exciting opportunities to its members. It is thanks to the hard work and enthusiasm of all its exceptional volunteers that this is possible. Without our brilliant volunteers the standards of guiding across Derbyshire could not be maintained. 2025 was another busy year of activities and events delivered at all levels of the organisation, with units, districts, areas and the county offering a rich and diverse programme of activities and events to our members.

FINANCIAL REVIEW

Financial position
The results for the year show a deficit on unrestricted funds of £5,702 (2024 £507,860 surplus). The large surplus in unrestricted funds last year was mainly due to a large legacy received in the year.

There was an overall deficit on restricted funds of £500 (2024:£1,617). This arose due to a Census Grant being paid of £500.

Funds carried forward as at 31 December 2025 amounted to unrestricted £910,095 (2024: £915,797) and restricted £1,845 (2024: £2,345).

Investment policy
There are no restrictions on the charity's power to invest. The investment policy is reviewed by the Treasurer and Finance & General Purposes Committee on a regular basis. The overall strategy is to continue to invest in low risk deposit accounts and income bonds.

Reserves policy
The Trustees have established a policy whereby the unrestricted funds not committed, designated for specific purposes, or invested in Fixed Assets (the free reserves) held by the Association should be sufficient to cover 12 months of the organisations planned activity. This equates to a free reserves requirement of £97,890 based on the 2025 spend to support short and medium term objectives and to safeguard against unexpected decreases in income.

At the end of 2025 the free reserves balance was £910,095, showing a surplus of funds of £812,205. The balance has been reviewed by the Trustees and they have determined that the legacy received in 2024 of £560,000 should be held as a distinct separate reserve the majority of which will be invested in the premises Purchased at the end of 2025 to be used as a County Headquarters. The Campsite and Development Fund of £64,780 has been reviewed and is considered sufficient to cover likely future maintenance costs of the properties managed by the Association. The remaining surplus will support the charity to rise to the challenges of retaining and building membership in the context of a general decline in young people engaging in activities outside the home.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Association is a registered charity, number 504343, and is constituted under a trust deed. Its principal activities, aims and objectives, as stated in the Rules of the Guide Association, are to enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Recruitment and appointment of new Trustees
The Trustees who served during the year and since the year end are set out as below. Trustees are appointed by the County Commissioner and serve for a maximum of five years. The Trustees meet four to five times a year but there are sub-committees who meet three to four times a year. These sub-committees report to the Board of Trustees, which then approve or refuse requests.

Induction and training of new Trustees
The induction process for newly-appointed Trustees comprises mentoring by commissioners on their role within the charity, and periodic training opportunities to understand their duties and obligations.

Relationship with the Scout Association Derbyshire
The two associations run Peak Camps as a joint event, and a half share of the Camp's income and expenditure and reserves has been included in these accounts. Following the cancellation of the 2020 Peak Camp appointed representatives from both organisations are considering the future strategy for this joint venture.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
504343

Principal address
Suite 3C Unicorn House
Wellington Street
RIPLEY
DE5 3EH

Trustees
Angela Arter County Commissioner

Lucie Allen - Assistant County Commissioner
Rachel Bridge - Assistant County Commissioner
Fiona Caldecott - County Treasurer
Amanda Patchett
Carole Nightingale
Claire Michelle Orford
Sally Anne Parmar
Steph Hardwiick
Bev Myszka
Tina Railton

Independent Examiner
David Mellor FCA
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Approved by order of the board of trustees on .....15.07.2026..... and signed on its behalf by:

.....
Angela Arter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GUIDE ASSOCIATION - DERBYSHIRE

Independent examiner's report to the trustees of The Guide Association - Derbyshire
I report to the charity trustees on my examination of the accounts of The Guide Association - Derbyshire (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

David Mellor FCA

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 31/07/2026

THE GUIDE ASSOCIATION - DERBYSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	**83,516**	-	**83,516**	615,739
Charitable activities	6				
County		**117,172**	-	**117,172**	8,882
Pax Tor Brownie House		**5,823**	-	**5,823**	5,847
Pax Hoh Campsite		**6,870**	-	**6,870**	5,328
Outdoor Fund (D of E)		-	-	-	2,943
Latham Legacy		-	-	-	620
Other trading activities	4	**2,171**	-	**2,171**	2,302
Investment income	5	**10,916**	-	**10,916**	6,262
Other income	7	**264**	-	**264**	167
Total		**226,732**	-	**226,732**	648,090
EXPENDITURE ON					
Raising funds	8	**4,067**	-	**4,067**	9,838
Charitable activities	9				
County		**207,320**	-	**207,320**	107,909
Combined Campsite and Development		-	-	-	110
Pax Tor Brownie House		**9,166**	-	**9,166**	12,288
Pax Hoh Campsite		**11,881**	-	**11,881**	6,469
Outdoor Fund (D of E)		-	-	-	2,996
Latham Legacy		-	-	-	2,237
Census		-	**500**	**500**	-
Total		**232,434**	**500**	**232,934**	141,847
NET INCOME/(EXPENDITURE)		**(5,702)**	**(500)**	**(6,202)**	506,243
RECONCILIATION OF FUNDS					
Total funds brought forward		**915,797**	**2,345**	**918,142**	411,899
TOTAL FUNDS CARRIED FORWARD		**910,095**	**1,845**	**911,940**	918,142

The notes form part of these financial statements

THE GUIDE ASSOCIATION - DERBYSHIRE

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	15	**205,378**	-	**205,378**	46,652
CURRENT ASSETS					
Stocks	16	**9,773**	-	**9,773**	10,341
Debtors	17	**18,758**	-	**18,758**	18,783
Cash at bank and in hand		**686,978**	**1,845**	**688,823**	891,249
		715,509	**1,845**	**717,354**	920,373
CREDITORS					
Amounts falling due within one year	18	**(10,792)**	-	**(10,792)**	(48,883)
NET CURRENT ASSETS		**704,717**	**1,845**	**706,562**	871,490
TOTAL ASSETS LESS CURRENT LIABILITIES		**910,095**	**1,845**	**911,940**	918,142
NET ASSETS		**910,095**	**1,845**	**911,940**	918,142
FUNDS	19				
Unrestricted funds				**910,095**	915,797
Restricted funds				**1,845**	2,345
TOTAL FUNDS				**911,940**	918,142

The financial statements were approved by the Board of Trustees and authorised for issue on 15.07.2026 and were signed on its behalf by:

Angela Arter - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

The Guide Association - Derbyshire is a charity registered in England and wales. The registered charity number and principal office address can be found under the reference and administrative details in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Debtors
Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost and Straight line over 20 years
Fixtures and fittings	-	at varying rates on cost

2. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are stated at cost or deemed cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the Board of Trustees or sub committees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank
Cash at bank comprises current and deposit accounts and a detailed breakdown is disclosed in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Other donations	3	500
Legacies	10,000	560,079
Subscriptions	73,513	55,160
	83,516	615,739

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sale of goods	**2,171**	2,302

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**10,916**	6,262

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Grants	County	**250**	150
Training	County	**944**	113
Programme and Events	County	**114,998**	8,563
Duke of Edinburgh	County	**980**	56
Camps and other activities	Pax Tor Brownie House	**5,823**	5,847
Grants	Pax Hoh Campsite	**900**	500
Camps and other activities	Pax Hoh Campsite	**5,944**	4,804
Programme and Events	Pax Hoh Campsite	**26**	24
Duke of Edinburgh	Outdoor Fund (D of E)	**-**	2,943
Programme and Events	Latham Legacy	**-**	620
		129,865	23,620

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other	**1,150**	650

7. OTHER INCOME

	2025	2024
	£	£
Other income	**264**	167

8. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Purchases	**133**	2,491
Provision of services	**3,685**	760
Growth and retention	**249**	6,587
	4,067	9,838

9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10)	Grant funding of activities (see note 11)	Support costs (see note 12)	Totals
	£	£	£	£
County	**123,729**	**4,205**	**79,386**	**207,320**
Pax Tor Brownie House	**9,166**	**-**	**-**	**9,166**
Pax Hoh Campsite	**11,822**	**-**	**59**	**11,881**
Census	**-**	**500**	**-**	**500**
	144,717	**4,705**	**79,445**	**228,867**

10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Insurance	**1,904**	2,176
Light and heat	**300**	3,037
Telephone	**655**	454
Training	**3,346**	3,602
Camp and activity costs	**120,036**	19,797
Repairs and renewals	**14,475**	6,747
Depreciation	**4,001**	4,549
	144,717	40,362

11. GRANTS PAYABLE

	2025	2024
	£	£
County	**4,205**	2,950
Census	**500**	-
	4,705	2,950

11. GRANTS PAYABLE - continued

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
International	-	180
Peak 2015	3,985	2,680
Census	500	-
Other	220	90
	4,705	2,950

International - to support Guides and Rangers on overseas trips.

Peak 2015 - Opportunities grants for Guides attending UK camps and activities.

Census - a fund for Census Support Grants

Other - other small grants

12. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
County	71,215	8,171	79,386
Pax Hoh Campsite	59	-	59
	71,274	8,171	79,445

Included in support costs are accountancy fees - independent examination £4,600 (2024: £3,500).

Support costs, included in the above, are as follows:

Management

	County	Pax Hoh Campsite	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	39,367	-	39,367	49,302
Other operating leases	15,456	-	15,456	15,456
Insurance	1,416	-	1,416	914
Light and heat	3,292	-	3,292	3,597
Telephone	520	-	520	484
Membership support costs	6,133	93	6,226	5,402
Administration expenses	2,693	(34)	2,659	2,615
Maintenance	190	-	190	606
Subscriptions	1,196	-	1,196	1,082
Depreciation of tangible and heritage assets	952	-	952	969
	71,215	59	71,274	80,427

12. SUPPORT COSTS - continued

Governance costs

	2025	2024
	County	Total activities
	£	£
Accountancy	**4,600**	**3,500**
Expenses	**3,571**	**4,770**
	8,171	**8,270**

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Trustees received reimbursements of their expenses for attending Association meetings. In 2025, 11 trustees received a total of £3,571. (In 2024, 11 trustees received a total of £4,770).

14. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**39,367**	49,302
	39,367	49,302

The average monthly number of employees during the year was as follows:

	2025	2024
Managerial staff	**1**	1
Administrative staff	**3**	2
	4	3

No employees received emoluments in excess of £60,000.

The full time equivalent for the number of management and administration staff was 2 (2024: 2)

Key employees
The executive decision making body is the senior leadership team comprising the trustees. No remuneration is paid to trustees.

The employed staff are not involved in senior leadership and their function is either administrative or practical in delivering and supporting the trustees. There are no key employees as described in the current legislation.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025	**69,461**	**104,455**	**173,916**
Additions	**163,678**	**-**	**163,678**
At 31 December 2025	**233,139**	**104,455**	**337,594**
DEPRECIATION			
At 1 January 2025	**46,112**	**81,152**	**127,264**
Charge for year	**252**	**4,700**	**4,952**
At 31 December 2025	**46,364**	**85,852**	**132,216**
NET BOOK VALUE			
At 31 December 2025	**186,775**	**18,603**	**205,378**
At 31 December 2024	23,349	23,303	46,652

16. STOCKS

	2025 £	2024 £
Stocks	**9,773**	10,341

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**95**	45
Other debtors	**3,438**	-
Prepayments and accrued income	**15,225**	18,738
	18,758	18,783

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,436	2,040
Taxation and social security	-	2,734
Other creditors	9,356	44,109
	10,792	48,883

Included in other creditors is deferred income of £4,010 (2024: £39,805) relating to advance deposits.

19. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General Fund	817,682	(10,127)	807,555
Combined Campsite and Development Fund	64,780	-	64,780
Half share of Peak Camps Reserve	14,576	-	14,576
Outdoor Fund (D of E)	1,738	-	1,738
County Commissioner Fund	2,865	-	2,865
Peak International Experience	7,610	-	7,610
Peak 2015 and Opportunities Fund	6,546	4,425	10,971
	915,797	(5,702)	910,095
Restricted funds			
Census Support	2,345	(500)	1,845
TOTAL FUNDS	918,142	(6,202)	911,940

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	218,442	(228,569)	(10,127)
Peak 2015 and Opportunities Fund	8,290	(3,865)	4,425
	226,732	(232,434)	(5,702)
Restricted funds			
Census Support	-	(500)	(500)
TOTAL FUNDS	226,732	(232,934)	(6,202)

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General Fund	305,069	516,491	(3,878)	817,682
Combined Campsite and Development Fund	64,390	390	-	64,780
International Travel Fund	2,394	(5,511)	3,117	-
Half share of Peak Camps Reserve	14,576	-	-	14,576
Outdoor Fund (D of E)	1,791	(53)	-	1,738
County Commissioner Fund	2,865	-	-	2,865
Peak International Experience	7,610	-	-	7,610
Peak 2015 and Opportunities Fund	10,003	(3,457)	-	6,546
	408,698	507,860	(761)	915,797
Restricted funds				
Latham Legacy Fund	856	(1,617)	761	-
Census Support	2,345	-	-	2,345
	3,201	(1,617)	761	2,345
TOTAL FUNDS	411,899	506,243	-	918,142

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	642,716	(126,225)	516,491
Combined Campsite and Development Fund	500	(110)	390
International Travel Fund	811	(6,322)	(5,511)
Outdoor Fund (D of E)	2,943	(2,996)	(53)
Peak 2015 and Opportunities Fund	500	(3,957)	(3,457)
	647,470	(139,610)	507,860
Restricted funds			
Latham Legacy Fund	620	(2,237)	(1,617)
TOTAL FUNDS	648,090	(141,847)	506,243

Designated funds
The Combined Campsite and Development fund is reserved for the purchase of equipment and other items of a capital nature.

The Peak Camp fund relates to the Peak Camp which has historically taken place every 5 years. The camp is run jointly with the Scouts and is open to Guides and Scouts from the UK and around the world. Any excess funds generated by the camp are carried forward to the next camp. Due to the uncertainty of future Peak Camps, the bank account has been closed and the money returned to the 2 associations - this fund will be ringfenced for any future joint venture.

19. MOVEMENT IN FUNDS - continued

The Outdoor fund (D of E) is to be used to promote outdoor activities relating to the Duke of Edinburgh Award Scheme.

The County Commissioner's fund is to be used as considered appropriate by the trustees.

The Peak International Experience fund has been set up from surpluses from Peak Camps and is to be utilised for international events.

The Peak 2015 fund was set up from surpluses from Peak 2015 and has been designated to cover new resources, joint trips and events, recruitment and training and opportunities..

Restricted funds

The Census Support Fund is only to be used for Census Support Grants.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

21. ULTIMATE CONTROLLING PARTY

The charity is controlled by its Board of Trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other donations	**3**	500
Legacies	**10,000**	560,079
Subscriptions	**73,513**	55,160
	83,516	615,739
Other trading activities		
Sale of goods	**2,171**	2,302
Investment income		
Deposit account interest	**10,916**	6,262
Charitable activities		
Grants	**1,150**	650
Training	**944**	113
Camps and other activities	**11,767**	10,651
Programme and Events	**115,024**	9,207
Duke of Edinburgh	**980**	2,999
	129,865	23,620
Other income		
Other income	**264**	167
Total incoming resources	**226,732**	648,090
EXPENDITURE		
Other trading activities		
Purchases	**133**	2,491
Provision of services	**3,685**	760
Growth and retention	**249**	6,587
	4,067	9,838
Charitable activities		
Insurance	**1,904**	2,176
Light and heat	**300**	3,037
Telephone	**655**	454
Training	**3,346**	3,602
Camp and activity costs	**120,036**	19,797
Repairs and renewals	**14,475**	6,747
Depreciation of tangible fixed assets	**4,001**	4,549
Grants to individuals	**4,705**	2,950
	149,422	43,312

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Support costs		
Management		
Wages	**39,367**	49,302
Other operating leases	**15,456**	15,456
Insurance	**1,416**	914
Light and heat	**3,292**	3,597
Telephone	**520**	484
Membership support costs	**6,226**	5,402
Administration expenses	**2,659**	2,615
Maintenance	**190**	606
Subscriptions	**1,196**	1,082
Depreciation of tangible and heritage assets	**952**	969
	71,274	80,427
Governance costs		
Accountancy	**4,600**	3,500
Expenses	**3,571**	4,770
	8,171	8,270
Total resources expended	**232,934**	141,847
Net (expenditure)/income	**(6,202)**	506,243