

SOUTH YORKSHIRE COUNTY OF THE GUIDE ASSOCIATION

(Registered Charity Number 507808)

TRUSTEE ANNUAL REPORT and FINANCIAL STATEMENTS

YEAR ENDED 31st AUGUST 2025

<u>Contents</u>	<u>Page</u>
Trustee Annual Report	2 - 5
Financial Statements :	6-7
Notes to the Accounts	8-10
Independent Examiners Report	11



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 st	July	2024		31 st	August	2025

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address
Postcode

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Helen Elizabeth Cook	County Commissioner		North East England Region Commissioner
Terri-Ann Smith	Assistant County Commissioner		South Yorkshire County Commissioner
Toni Keni Beevers	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Jennie Louise Hawes	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Beverley Caunt	Division Commissioner Job Shar	From 01.04.2025	South Yorkshire County Commissioner
Rebecca Mary-Anne Findlay	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Karen Lynne Moisley-Stuart	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Claire Rachel Morley	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Lucy Eleanor Szocs	Division Commissioner Job Shar	To 31.03.2025	South Yorkshire County Commissioner
Christine Tate	Division Commissioner Job Shar		South Yorkshire County Commissioner
Judith Kate Pleuvry	Division Commissioner		South Yorkshire County Commissioner
Sarah Marie Drayson	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Heather Louise Harrison	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Faye Maxwell-Keys	Division Commissioner Job Shar	From 01.02.2025	South Yorkshire County Commissioner
Alice Emily Lindley	Division Commissioner	To 27.03.2025	South Yorkshire County Commissioner
Juliette Ann Carpenter	Division Commissioner Job Shar		South Yorkshire County Commissioner
Jaqueline Jayne Taggart	Division Commissioner Job Shar		South Yorkshire County Commissioner
Nikki Emma Jewison	Division Commissioner Job Shar		South Yorkshire County Commissioner
Sara Adams	Division Commissioner		South Yorkshire County Commissioner
Clare Mary Carr	Division Commissioner	From 01.05.2025	South Yorkshire County Commissioner
Zoe Kerrigan	Division Commissioner	To 31.05.2025	South Yorkshire County Commissioner
Judith Elizabeth Evison	Division Commissioner		South Yorkshire County Commissioner
Laura Susan Stones	Division Commissioner	From 01.02.2025	South Yorkshire County Commissioner
Rebecca Broadbent	Division Commissioner	To 08.01.2025	South Yorkshire County Commissioner
Emma Louise Bradbury	Division Commissioner		South Yorkshire County Commissioner

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
The Guide Association Trust Corporation	

Names and addresses of advisors (Optional information)

Type of advisor	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

(eg. trust deed, constitution)

Royal Charter granted 14th December 1922 and subsequent amendments

How the charity is constituted

(eg. trust, association, company)

Separately constituted branch of The Guide Association (Charity Number 306016)

Trustee selection methods

(eg. appointed by, elected by)

County Commissioner selected by the Commissioner for North East England Guide Association
Assistant County Commissioner and Division Commissioners selected by County Commissioner

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- * policies and procedures adopted for the induction and training of trustees;
- * the charity's organisational structure and any wider network with which the charity works;
- * relationship with any related parties;
- * trustees' consideration of major risks and the system and procedures to manage them.

--

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The County 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 the previous year can be found in its latest Annual Report.

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

In planning these activities, the trustees have had due regard to the guidance issued by the Charity Commission in respect of public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- * policy on grantmaking;
- * policy programme related investment;
- * contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The trustees met 5 times during the year at Hesley Guide House for routine business meetings.

An important function of the county is to provide appropriate and adequate training to the volunteer adult leaders to enable them to deliver the Girlguiding programme to our young members in a safe environment. The county continues to organise training and drop-in sessions to provide this support.

The county continues to provide opportunities for our young members (and adult volunteers) to experience Guiding outside of their own unit. This includes "activity days" at Hesley Guide House, a trip to the Magna Science Adventure Centre, a large scale county campfire, a trip to Switzerland and opportunities for Duke of Edinburgh award expeditions.

Girlguiding UK launched their new badge programme and the county were asked to support this by participating in the RHS show at Wentworth Woodhouse. Rangers and their leaders designed, built and manned a "Community Cube"

The opportunities provided by Girlguiding for the development of girls and young women can only be delivered if we have volunteer leaders to run units. As a county we believe that recognition of our volunteers is important and we ensure that we do this.

Section E

Financial Review

Brief statement of the charity's policy on reserves

The reserve policy for the unrestricted General Fund is to hold an amount equivalent to the budget for the 12 months costs plus a buffer of £10000.(which is held in a Reserve Account). The balance at 31.08.2025 is £29853

The initial budget has to be completed by the December prior to the start of the financial year. The budget for Ye 31.08.2025 was estimated at £21809. This will be reviewed when the budget for Ye 31.08.2027 is compiled.

Any difference between the available funds and the revised budget will be included in the calculation of the levy set to meet the costs of Ye 31.08.2027

The Trading account is self balancing at 31st May each year as all profits are either transferred to the County's Helping Hand Grant Fund or paid to levels using this scheme.

The unrestricted reserve on Hesley Guide House is allowed to accumulate so that there are sufficient funds to meet nonperiodic costs eg redecoration. The balance on the fund at the year end includes fees of £2560 paid in advance for bookings after 31.08.2025

A maximum property reserve of £25000 excluding interest is held to provide a buffer for unexpected major maintenance or refurbishment of Hesley Guide House

Balances on other designated funds are reviewed on an ongoing basis as part of the financial reporting to trustee meetings.

The County has sufficient reserves to meet the expected costs for the year ending 31.08.2026

Details of any funds materially in deficit

None	Please note that the £2230 deficit on the restricted fund arises because of a timing difference between the deposit paid for an international trip and the receipt of fees from the participants.
------	---

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- * the charity's principal sources of funds (including any fundraising);
- * how expenditure has supported the key objectives of the charity;
- * investment policy and objectives including any ethical investment

The annual subscription is the principle source of funds for the General Fund. Additionally fees are charged for attendance at trainings and other activities organised by the County.

Letting Fees for the use of the building generate the funds for Hesley Guide House

The key objective of the County is to provide support to Girlguiding units working with the young members so all our costs relate to fulfilling that function.

Investment funds are held with NS&I or equivalent organisation. They are not invested in stocks, shares, bonds, unit trusts or similar funds.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	H E Cook	T Smith
Full name(s)	Helen Elizabeth Cook	Terri-Ann Smith
Position (eg Secretary, Chair, etc)	County Commissioner (Chair)	Assistant County Commissioner
Date	26.11.2025	26.11.2025

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025

*Year End changed from 30th June to 31st August: Last Year = 14 month period

	Note	Unrestricted Funds £	Designate d Funds £	Restricted Funds £	This Year Total £	Last Year* Total £
RECEIPTS AND PAYMENTS ACCOUNT						
RECEIPTS						
General Fund	4	31621			31621	19897
Hesley Guide House	5		22275		22275	21251
Trading	6		15126		15126	16751
Helping Hand Grant Fund	7		8		8	18
General Reserve					0	
Property Reserve			263		263	202
Fund Holding Account	8		3012		3012	5626
UK Trips & Activities					0	1766
International Trips				27917	27917	19317
Other Restricted Funds				500	500	6296
Total		31621	40684	28417	100722	91124
PAYMENTS						
General Fund	4	20891			20891	16095
Hesley Guide House	5		17914		17914	24185
Trading	6		13326		13326	14517
Helping Hand Grant Fund	7		938		938	467
General Reserve					0	
Property Reserve					0	0
Fund Holding Accounts	8		5100		5100	5063
UK Trips & Activities					0	2629
International Trips				34641	34641	20603
Other Restricted Funds				3036	3036	5942
Total		20891	37278	37677	95846	89501
NET RECEIPTS (PAYMENTS)		10730	3406	-9260	4876	1623
TRANSFERS between funds		-12452	10212	2240	0	0
FUNDS B/FWD 1st JULY		31575	48617	4790	84982	83359
FUNDS C/FWD 31st AUGUST		29853	62235	-2230	89858	84982
STATEMENT OF ASSETS AND LIABILITIES						
MONETARY ASSETS						
Cash & Unlodged cheques					0	31
Co-operative Bank Current Account		29284	25709	-2230	52763	48224
NS&I Investment Account		569	36526		37095	36727
Total funds		29853	62235	-2230	89858	84982
OTHER ASSETS						
Stock Badges & Resources @ cost		90	1024		1114	1072
Amounts owing to SYGA		135	342	500	977	1329
Total		225	1366	500	2091	2401
OTHER LIABILITIES						
Amounts owed by SYGA		5	212	8	225	754
Refund share Trading Profit to units (Estimated)			291		291	273
		5	503	8	516	1027

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS PERIOD ENDED 31st AUGUST 2024

ASSETS RETAINED FOR OWN USE

Hesley Guide House including Fixtures, fittings and equipment
South Yorkshire County Standard
Equipment for Duke of Edinburgh Award expeditions
Equipment for First Aid training
Awards and resources for volunteers

Signed on behalf of all the trustees :

<u>Signature</u>	<u>Print Name</u>	<u>Date of Approval</u>
<hr/> H E Cook	Helen Elizabeth Cook County Commissioner (Chair)	26.11.2025
<hr/> T Smith	Terri-Ann Smith Assistant County Commissioner	26.11.2025

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025

1 Accounting Policies

The financial statements have been prepared in accordance with section 133 of the Charities Act 2011 using the Receipts and Payments basis available to small charities.

2 Fund Accounting

Unrestricted funds may be used by the charity for any of its ordinary purposes.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
General Fund	31575	31621	-20891	-12452	29853
					0
Total	31575	31621	-20891	-12452	29853

Designated funds represent unrestricted funds set aside by the charity for specific designated purposes; they can be transferred back into general funds at the charity's decision.

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
Hesley Guide House	10314	22275	-17914	2739	17414
Trading	895	15126	-13326	-2151	544
Helping Hand Fund	9885	8	-938	-802	8153
General Reserve Fund	Note 1			10000	10000
Property Reserve Fund	Note 2	26263	263		26526
Funds Holding Accounts		1260	3012	-5100	426
Total		48617	40684	-37278	10212
					62235

Note 1 : The "buffer" of £10000 kept for the General Fund has been transferred to a separate category in Ye 31.08.2025

Note 2 : Current year receipt is interest received on the NS&I account

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance remaining unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned: it cannot be absorbed into general funds

	<u>Balance Bfwd</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Current Year</u>	<u>Balance cfwd</u>
		<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	
	£	£	£	£	£
UK Trips	0				0
International Trips	2254	27917	-34641	2240	-2230
Other Restricted Funds:	2536	500	-3036		0
Total	4790	28417	-37677	2240	-2230

Analysis of total restricted funds

UK Trips Retained Balance	0				0
International Trips Retained Balance	0				0
Switzerland 2025	2254	20680	-25821	1440	-1447
Netherlands 2026	0	7237	-8820	800	-783
Cleeves grant re Hesley Guide House	36		-36		0
Girlguiding NEE Grant Magna October 2024	2500		-2500		0
Tesco Grant	0	500	-500		0
Total	4790	28417	-37677	2240	-2230

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025

3 Prior Year "Fund Accounting" Information

The "Prior Year" analysis in the following notes includes transfers between funds which are not allocated to categories in the Receipts & Payment Statement. This prior year breakdown is provided to enable the statement and analysis to be reconciled.

	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Total</u>
	£	£	£	£
General Fund	19897	-16095	-3836	-34
Hesley Guide House	21251	-24185	2006	-928
Trading	16751	-14517	-2672	-438
Helping Hand Grant Fund	18	-467	1176	727
Funds Holding Account	5626	-5063	414	977

	<u>Receipts</u>	<u>Payments</u>	<u>Transfer</u>	<u>Total</u>	<u>Prior Year</u>
	£	£	£	£	£
<u>4 General Fund</u>					
Subscriptions	18256	-246		18010	14398
Donations / Fundraising				0	0
Interest / Investment Income	105			105	80
Grants				0	388
Leadership, Training & Development	1510	-3355	-259	-2104	-1896
Programme & Wider Opportunities	11750	-8129	-2193	1428	-1039
AGM / Annual Review		-166		-166	-392
Expenses		-968		-968	-1513
Insurance		-775		-775	-774
Fees & Charges		-1266		-1266	-1166
Website		-224		-224	-927
Administration Support		-5762		-5762	-4493
Other				0	-57
Transfer to/from Other Funds			-10000	-10000	-2643
Total	<u>31621</u>	<u>-20891</u>	<u>-12452</u>	<u>-1722</u>	<u>-34</u>

5 Hesley Guide House

Letting Receipts	20150			20150	19871
Cleaning Fees	2105		60	2165	1380
HGH Badges			119	119	186
County Use			2560	2560	1820
Grants				0	0
Building Refurbishment				0	-4680
Equipment Purchases				0	-4687
Maintenance		-2691		-2691	-2049
Rent		-3758		-3758	-2979
Utilities		-3687		-3687	-2892
Consumables & Services		-2713		-2713	-1654
Expenses		-266		-266	-493
Insurance		-1712		-1712	-1756
Statutory Inspection Fees		-230		-230	-368
Stripe Fees		-293		-293	-189
Wi-Fi		-414		-414	-203
SYCSC Support		-1756		-1756	-2027
Other	20	-394		-374	-208
Transfer to/from Other Funds				0	0
Total	<u>22275</u>	<u>-17914</u>	<u>2739</u>	<u>7100</u>	<u>-928</u>

SOUTH YORKSHIRE GUIDE ASSOCIATION
FINANCIAL STATEMENTS YEAR ENDED 31st AUGUST 2025

	<u>Receipts</u> £	<u>Payments</u> £	<u>Transfer</u> £	<u>Total</u> £	<u>Prior Year</u> £
6 <u>Trading</u>					
Trading	15126	-13040	192	2278	2512
Expenses		-30		-30	-22
Stripe Fees		-256		-256	-256
Trading Rebate			-2343	-2343	-2672
	15126	-13326	-2151	-351	-438

Note : Cost value of stock held @ 31.08.2025 = £93

7 <u>Helping Hand Grant Fund</u>					
Transfer ex General Fund				0	2643
Transfer Trading Profit			1303	1303	1508
Unclaimed Trading Rebate			150	150	108
County Merchandise	8	-33	238	213	345
Grants		-905	-2493	-3398	-3877
	8	-938	-802	-1732	727

8 <u>Fund Holding Accounts</u>					
County Duke of Edinburgh Award	1635	-3557	-108	-2030	767
HGH Badges Note	459	-582	-119	-242	351
County Standard Badges Note	208	-4	-108	96	23
County 26 Challenge Badges Note	241	-6	-129	106	-207
Annual Subscriptions				0	0
Trading Rebate to Levels		-890	890	0	0
RHS Wentworth Woodhouse	469	-61		408	0
County Guide & Ranger Units				0	32
	3012	-5100	426	-1662	966

Note Stock GGSY Badges @ 31.08.2025	<u>Qty</u>	<u>Value @ Cost- £</u>
HGH Badges	1000	576
County Standard Badges	262	254
County 26 Challenge Badges	206	101
		931

9 Trustees Remuneration and Expenses

The trustees receive no remuneration but are reimbursed for any expenses incurred in their role as a trustee.

Independent Examiner's Report to the Trustees of South Yorkshire County of the Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 1 to 7.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



Jane Mellor

Institute of Chartered Accountants in England and Wales

Glover & Co
Chartered Accountants
13/15 Netherhall Road
DONCASTER
DN1 2PH

3 November 2025