THE GUIDE ASSOCIATION – WIRRAL COUNTY

Accounts

FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NUMBER : 508316

Girlguiding
Wirral county

THE GUIDE ASSOCIATION – WIRRAL COUNTY

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THE GUIDE ASSOCIATION – WIRRAL COUNTY

CHARITY DETAILS

Trustees

J Chapman- Brown	County Commissioner	Appointed 01/01/2024
M Kirwan	Assist. County Commissioner	Appointed 01/01/2024
L Smallthwaite	Chair Hadlow Activity Centre	Appointed 01/09/2023
H P Baines	County Treasurer	Appointed 12/12/2017
G Mount	Division Commissioner	Appointed 01/09/2025
S Paterson	Division Commissioner	Appointed 01/09/2025
L Harding	External Trustee	Appointed 01/09/2025
E O'Sullivan	External Trustee	Appointed 01/09/2025

Charity Number : 508316

Examiner of the Accounts: G P Jelley FCA
Summit Accountants Limited
43-45 Bridge Street Row East
CHESTER CH1 1NW

Registered Address: 31 Alderberry Road
Hawarden
Deeside
Flintshire
CH5 3JS

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report for the year ended 31 December 2025.

Structure, Governance and Management

The charity governing document is the Girl Guide Association Royal Charter of 1922. Its affairs are managed and regulated by the Trustees, whose members are appointed in accordance with the policy of the Guide Association.
Officers are normally appointed by the County Commissioner for a term of three years with an option to extend for a further two years. All Division Commissioners and the County Commissioner are assigned a mentor and follow the Commissioner Handbook. Formal and informal training is available and provided to meet individual needs.

The Trustees have examined the major strategic, business and operational risks, which the charity faces. These are detailed in a risk register and the Trustees review this biannually. Policies, systems and processes exist to mitigate risks as far as possible.

Objectives and activities

To pursue the objectives of the Guide Association concerned with the development of girls and young women.

These objectives are pursued by the training of adult leaders and the provision of activities for girls and young women.

The charity awards grants for the training of leaders and to girls and young women representing the Guide Association on international visits. Other applications for financial assistance are reviewed and grants awarded on merit.

The charity is administered entirely by volunteers and the Trustees are grateful and thank everyone for their dedication to the charity. More information about the work and activities of the County can be found on the website www.girlguidingwirral.org.uk

The Guide Association – Wirral County is part of Girlguiding, which is the United Kingdom's largest voluntary organisation for girls and young women. A report on the Girlguiding public benefit activities during 2025 can be found in its latest annual report (published on its website at www.Girlguiding.org.uk).

The Trustees have delegated particular responsibility for Hadlow Fields Activity Centre (Hadlow Fields) to a subcommittee. The property title for Hadlow Fields is held by The Girl Guide Trust Corporation in trust for Wirral. The arrangements are based on the trusts of the Guide Association 1938 Trust Deed, under which the Trust Corporation acts as the directors of the County Executive Committee in regard to the property. The day to day management and administration of the centre is the responsibility of the sub- committee.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

During 2025, Girlguiding Wirral continued to provide a varied programme of activities and development opportunities for members and volunteers, while maintaining a stable membership base in a challenging environment.

Key events during the year included Maize Maze Mayhem, a takeover event for Rainbows, and the highly popular Elf Academy, hosted at Hadlow Fields. Both events were well attended and positively received. Two Afternoon Tea celebrations were also held to recognise and thank volunteers for their long service and achievements, with awards presented in recognition of their commitment and contribution to guiding.

The county also held a County Planning Day, bringing together volunteers to review strengths, identify areas for improvement, and help shape priorities for the future. This work supported the introduction of a new governance structure based on Charity Commission best practice. Adviser roles have been reorganised and grouped to align with Girlguiding's national strategy, helping to strengthen communication channels and support more effective delivery across the county.

Volunteer development remained a priority throughout the year. The first County Training Day to be held for several years proved extremely successful, being oversubscribed and receiving very positive feedback from attendees. The event demonstrated both the demand for local training opportunities and the commitment of volunteers to developing their skills.

To increase visibility within the local community, Girlguiding Wirral attended the New Brighton Festival, providing an opportunity to promote guiding, engage with local families, and raise awareness of opportunities for girls and volunteers.

The county continued to benefit from owning its own property, Hadlow Fields, which provides a valuable asset for local guiding. A wide range of activities and events are made available to units in a cost-effective way, helping to ensure that girls across the county can access high-quality experiences while keeping participation affordable.

Membership numbers remained stable throughout the year. This is a positive outcome given the challenges faced across the wider youth sector, where many organisations have experienced a decline in membership. Maintaining current membership levels demonstrates the continued appeal of Girlguiding's programme and the dedication of local volunteers in supporting and retaining members.

Overall, 2025 was a successful year, characterised by engaging activities for members, investment in volunteer development, improvements to governance and communication, effective use of county assets, and continued community engagement, ensuring a strong foundation for future growth and sustainability.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Finance Review of the year

The charity has net out going resources this year of £10,313 (2024 £5,658 deficit) as shown on the statement of financial activities on page 9.

Funding comes from membership subscriptions (£19,206 in 2025), from the surplus generated by the GG trading depot and from a number of fundraising activities that took place in the year. Expenditure has been incurred in maintaining and improving the county activity facility and providing activities for members and adults in training.

The main tangible asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the Balance Sheet at net book value which at 31 December 2025 was £357,430 (2024 £374,264).

Short term surplus funds are invested with recognised institutions in low risk accounts.

The Trustees regularly review risk and follow national guidelines. Proposals for 2026 include a county wide training on "finance and obligations" and drop in sessions to address any concerns that leaders may have.

Reserves Policy

At 31 December 2025 the charity held reserves totalling £576,592. Of this, £17,313 were restricted balances held as per the detailed information on page 18. A further £36,295 are balances designated for specific purposes and £357,439 relates to the net book value of the land and buildings and assets. The remaining £165,545 are unrestricted balances for use at the discretion of the charity.

Tangible fixed assets

On the balance sheet, the net value of land and buildings has been shown separately from general unrestricted funds.

Designated Funds
Full details of the remaining designated funds can be seen on page 18.

Free Reserves
Free reserves represent the capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. The charity Commissions Guidelines define free reserves as "income which becomes available to the charity and is expended at the Trustees discretion in furtherance of any of the Charities' object's, but is not spent, committed or designated."

The Trustees have examined the needs and challenges faced by the Guide association – Wirral County in both the short and medium term along with relevant financial forecasts and have formulated a policy to meet those needs. Free reserves are calculated as unrestricted reserves less designated reserves less tangible fixed assets. At 31 December 2024 free reserves were equivalent to more than 12 months operating costs which is line with the County Executives target for free reserves.

Fundraising activities
Funds are not raised from the public aside from through charitable trading. No external fund raisers are used.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Plans for the future

- To continue to promote the county activity centre to both members and external bodies engaged in outdoor education and enjoyment for young people.
- To maintain and actively grow membership throughout the county to restore membership numbers to pre COVID levels in collaboration with NW region and also CHQ through national initiatives.
- To meet CHQ deadlines for the delivery of mandatory training and renewals for our adult volunteers.

Statement of the responsibilities of the Trustees for the Accounts

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted Accounting Principles)

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources to the charity for that period.

In preparing these accounts, the trustees are required to :

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP 2019(FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and prepare accounts on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report as approved for and on behalf of the Trustees on 18th September and signed on their behalf.

J Chapman-Brown

County Commissioner

12 **October 2026**

THE GUIDE ASSOCIATION – WIRRAL COUNTY

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8-18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present " a true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiners statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
   * To keep accounting records in accordance with section 13 of the 2011 Act; and
   * To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act;

Have not been met; or

2. to which , in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Glyn Paul Jelley FCA
Summit Accountants Limited
43-45 Bridge Street Row East
CHESTER CH1 1NW

Date: 12/10/2026

THE GUIDE ASSOCIATION - WIRRAL COUNTY
BALANCE SHEET
AS AT 31 DECMBER 2025

	Note	£	2025 £	£	2024 £
Tangible Fixed Assets	4		357,439		374,274
Current Assets					
Stock on hand		18,022		15,061	
Cash at bank and in hand		203,665		196,402	
Prepayments and accrued income		675		2,306	
		222,362		213,769	
Current Liabilities					
Creditors and accruals	5	3,209		1,138	
Net curent assets			219,153		212,631
Net assets			576,592		586,905
The funds of the charity:					
Restricted funds	7		20,191		20,139
Unrestricted funds	7		556,401		566,766
			576,592		586,905

The notes on pages 11 to 18 form part of these accounts

Approved and authorised for issue by the Trustees on 12 October 2026

J Chapman-Brown County Commissioner

THE GUIDE ASSOCIATION - WIRRAL COUNTY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies		2,953	-	2,953	10,622
Trading activities		63,619	-	63,619	51,576
Investments		2,058	52	2,110	2,303
Charitable activities		39,470	-	39,470	59,492
Total incoming resources	2	108,100	52	108,152	123,993
Expenditure on :					
Expenditure on raising funds		45,174	-	45,174	44,694
Expenditure on charitable activities		73,291	-	73,291	84,957
Total resources expended	3	118,465	-	118,465	129,651
Net income		(10,365)	52	(10,313)	(5,658)
Reconciliation of funds					
Balance Brought Forward 1 January	7	566,766	20,139	586,905	592,563
Balance carried forward at 31 December	7	556,401	20,191	576,592	586,905

All income and expenditure derives from continuing activities.

THE GUIDE ASSOCIATION - WIRRAL COUNTY
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	£	2025 £	£	2024 £
Net cashflow from operating activities		5,153		(14,413)
Cashflow from investing activities				
Payments to acquire tangible fixed assets	-		-	
Investment income	2,110			2,301
Net cash flow from investing activities		2,110		2,301
Net(Decrease)/increase in cash and cash equivalents		7,263		(12,112)
Cash equivalents brought forward		196,402		208,514
Cash and cash equivalents C/fwd.		203,665		196,402

Note to the statement of cashflows:

1. Reconciliation of Operating profit to Net Cash Inflow from Operating Activities

Net incoming/(outgoing) resources	(10,313)	(5,658)
Investment income received	(2,110)	(2,301)
Depreciation	16,835	16,938
(Increase)/Decrease in stock	(2,961)	1,419
Decrease/(Increase) in Debtors	1,631	(862)
Increase/(Decrease) in Creditors	2,071	(23,949)
	5,153	(14,413)

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

Basis of accounting

The Guide Association – Wirral is a charity registered in England the address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charities operations and principal activities are detailed within the Trustees Report on page 2. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting for 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 (FRS102) issued on 16 July 2014, (as updated through Update Bulletin 1 Published 02 February 2016), the Charities Act 2011, and UK Generally Accepted Practice

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where unrestricted funds have been ear marked for a particular project they have been designated a separate fund but the designation has an administrative purpose only and does not legally restrict the trustees discretion to apply the fund.

The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

THE GUIDE ASSOCIATION – WIRRAL COUNTY

NOTES FOR THE YEAR ENDED 31 DECEMBER 2025

Incoming Resources

All incoming resources and similar resources are included in the statement of financial activities (SOFA) when the charity is legally entitled to the income, the amount can measured reliably and it is probable that the income will be received.

For donations to be recognised, the charity will have been notified of the amounts and the settlement dates in writing.

Gifts donated for resale are included as income when sold. No amounts are included in the financial statements for volunteer time in line with SORP (FRS102) further details are given in the Trustee 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.

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

Investment income is earned through holding assets for investment purposes. It includes bank interest. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category inclusive of value added tax. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Support Cost Allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance, administrative payroll costs and archive costs. They are incurred directly in support of the expenditure on the objects of the charity. Where support costs cannot be directly attributable to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities consistent with use of resources.

Stocks

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value, calculated using the first in first out (FIFO) method. Items donated for resale are not included in the financial statements until they are sold.

Fixed Assets

Tangible assets are stated at cost less accumulated depreciation.

The main tangible fixed asset is Hadlow Fields Activity Centre, which is a freehold property managed by the Management Committee. The property was professionally valued in 2006 at £200,000. Traditionally, the property has been included in the balance sheet at net book value, which following the provision of an additional purpose built building in 2020 and refurbishment of the toilet block in 2022 is included at £374,264. This is the figure that the Trustees consider should be used.

The depreciation rates currently in use are as follows:

Land and Buildings	25/10% Straight Line
Shop Fittings	10% Straight Line
Equipment and Machinery	25% Reducing balance

Prepayments and accrued income

Prepayments and accrued income are recognised at the amount prepaid net of any discount.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors and accruals

Creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Judgements and key resources of estimation uncertainty

There have been no significant judgements (apart from those involving estimates) made in the process of preparing these financial statements. There have been no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and Legacies				
Government grants	-		-	-
Other Grants	825		825	2,325
Donations	2,128	-	2,128	8,297
	2,953	-	2,953	10,622
Trading activities				
Sales and other fund raising events	63,619	-	63,619	71,462
Investment income				
Interest received gross	2,110		2,110	2,301
Charitable activities				
Members subscriptions	19,206	-	19,206	19,920
Training & Development	816	-	816	1,065
Campsite Fees	19,448	-	19,448	18,576
Sundry Income	-	-	-	45
	39,470	-	39,470	39,606
Total incoming resources	108,152	-	108,152	123,991

THE GUIDE ASSOCIATION - WIRRAL COUNTY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. **Resources expended**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Expenditure on fundraising				
Fund Raising - Cost of Sales	34,246	-	34,246	42,429
- Fund Raising Events	10,928	-	10,928	20,368
	45,174	-	45,174	62,797
Charitable activities				
Direct costs:				
Annual Subscription - County Personnel	833		833	782
Campsite Costs	34,286		34,286	32,292
Grants to Members	5,257		5,257	2,895
Strategy Event	399		399	-
Training & Development	1,432		1,432	723
Meetings and Recognition events	1,502		1,502	1,293
	43,709	-	43,709	37,985
Support costs:				
Examination Fee	362		362	300
Committee Expenses	427		427	377
Equipment Replacement	265		265	
Insurance	3,297		3,297	2,576
Telephone	839		839	1,176
Shared employment cost	3,800		3,800	3,800
Postage, Printing & Stationery	153		153	313
Public Relations	515		515	1,331
Depreciation	16,835		16,835	16,940
Archive expenses	1,191		1,191	647
Sundry Expenses	158		158	
Financial Provision (Note 8)			-	(161)
Bank Charges	1,740		1,740	1,570
	29,582		29,582	28,869
Total expenditure on charitable activities	73,291	-	73,291	66,854
Total resources expended	118,465	-	118,465	129,651

The Trustees receive no remuneration or benefits.

4. TANGIBLE FIXED ASSETS

	Camp Site	Site Equipment	Shop Fittings	Office Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2025	577,556	17,214	2,108	5,037	601,915
Additions			-	-	-
	577,556	17,214	2,108	5,037	601,915
Depreciation					
At 1 January 2025	203,292	17,209	2,106	5,036	227,643
Charge for the Year	16,833				16,833
	220,125	17,209	2,106	5,036	244,476
Net Book Value					
1 January 2025	374,264	5	2	1	374,272
31 December 2025	357,431	5	2	1	357,439

5. CREDITORS

	2025	2024
	£	£
Accruals and Deferred Income	1,840	400
Other Creditors	1,369	738
	3,209	1,138

6. Related party transactions

There were no related party transactions during the current or prior year.

7. Funds	January 2024 £	Income £	Expenditure £	Transfers £	December 2024 £
General Reserve	11,000				119,113
Income Reserve	519,482	108,113	115,611		403,871
Designated Funds					
Fiddlers Green Fund	4,531	10			4,541
Disabled Members Fund	592	1			593
Gladys Potter Fund	1,161				1,161
Hadlow Development Fund	25,000				25,000
GG Wirral Essentials	5,000				5,000
	36,284	11	-	-	36,295
Restricted Funds					
Bradbery Fund	269	7	276		-
Miss F Cann Fund	19,870	45	2,602		17,313
	20,139	52	2,878	-	17,313
Total Funds	586,905	108,176	118,489	-	576,592

Designated Funds:
Fiddlers Green fund - to be used to assist with expenses of training, gaining qualifications or participation in outdoor activities for members of the Wirral County Guide Association in the 14-25 year age group.

Disabled members fund - to be used to assist disabled members of the Wirral County Guide Association as deemed appropriate by the Trustees.

Gladys Potter fund - to be used specifically for training oriented purposes.

Restricted Funds:
Bradbery fund - to be used to assist members of Wirral County Guide Association take up opportunities at an international level.

Miss F Cann fund - the income to be used to enable members to travel abroad on Guiding activities.