
GIRLGUIDING CYMRU

TRUSTEES' REPORT AND FINANCIAL STATEMENTS / ADRODDIAD YR
YMDDIRIEDOLWYR A DATGANIADAU ARIANNOL

FOR THE YEAR ENDED 31 MARCH 2025 / AR GYFER Y FLWYDDYN A DDAETH I BEN
AR 31 MAWRTH 2025



GIRLGUIDING CYMRU

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GIRLGUIDING CYMRU

TRUSTEES / YMDDIRIEDOLWYR FOR THE YEAR ENDED 31 MARCH 2025

Trustees / Ymddiriedolwry

Ms Beverley Martin, Chief Commissioner
Ms Sarah-Jane Burns, Deputy Chief Commissioner
Ms Charlotte Makanga (resigned 28 November 2024)
Ms Pretiksha Davies (resigned 18 July 2024)
Ms Kathryn Gunner
Ms Julie Miles
Ms Evelyn Thomas
Ms Ann Lovatt
Ms Chloe Sinderby (appointed 14 January 2025)

Charity registered number / Rhig elusen gofestredig

521209

Principal office / Pris swyddfa

The Coach House, Broneirion, Llandinam, SY17 5DE

Key Management Personnel

Helen Parker, Finance Manager
Rachael Clutton-Haines, Manager/PA to Chief Commissioner

Independent auditors / Archwilwyr annibynnol

Ward Williams, Belgrave House, 39-43 Monument Hill, Weybridge, Surrey KT13 8RN

Bankers / Bancwyr

HSBC Bank plc, 1 Broad Street, Newtown SY16 2LX

Legal Consultant

Girlguiding UK, 17-19 Buckingham Palace Road, London SW11 0PT

GIRLGUIDING CYMRU

CHIEF COMMISSIONER'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

Guiding in Wales is committed to helping girls and young women find their voice and build confidence and well-being for greater gender equality – inspiring them to discover the best in themselves and empower them to make a positive difference in their community. We achieve this through delivering an exciting, diverse, girl-led programme of activities through a range of formal and informal learning approaches which support the development and well-being of our membership, all of which is facilitated by trusted adult leaders who are mindful of the importance of the Welsh language and culture.

With over 15,200 members throughout Wales in over 995 units, our aims and objectives have remained constant since our inception (1910), in that we empower girls and young women to be their best and provide skills and opportunities to enable them to face the challenges of growing up in an equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

To meet our commitment to ensure that our leaders are inspirational role models for our members and in line with our strategy that we are delivering a quality programme, the Cymru training team have continued to offer sessions to our members both virtually and in person and our Guiding delivery team have been available to share their support to members across a wide range of topics. Both the training and Guiding Delivery teams hold years of guiding expertise and knowledge between them and are such a valuable resource for our members looking for opportunities to further their own Guiding understanding and experiences.

Our successes are, of course, a testament to the dedication and hard work of our incredible adult members who facilitate Rainbow, Brownie, Guide and Ranger units every week across Wales. This voluntary powerhouse of passion, skill and ambition for girls is what enables our organisation to deliver such life-changing and impactful opportunities and experiences for our young members. The commitment of our volunteers, staff, supporters and donors, combined with the energy and enthusiasm of our members ensures that Guiding is confident and well placed to deliver programmes and activities that inspire and change lives across the Principality.

To underpin some aspects of our strategic plan we have opted to work in collaboration or partnership which has enabled us to achieve more than acting alone. Trustees believe that partnership working is particularly beneficial because it shares expertise, skills and resources. We have sought to work with organisations that share our long-term goals, whereby working together each has an increased chance of achieving their individual goals, where the reputations of the partners are complementary and where gaps in capability or reach are addressed by the partner.

Through this network of collaboration and partnership we have been able to access expertise and skills that have enabled us to offer a much richer and wider programme of opportunities. Girls and young women are encountering gender stereotypes in all areas of their lives – from their peers to the media, causing them to change their behaviour because of the pressure they feel to be or act a certain way, affecting their ability to say what they think, or to be themselves.

We continue to be ambitious for girls and young women and our partnership with Sports Wales continues to enhance our programme in delivering fun, adventure and challenge with funding from National Lottery. Through this collaboration we have encouraged our young people to become more active, to explore new challenges and sports, trained and motivated them to take their interest further, encouraging healthy lifestyles, giving them new opportunities and experiences including cricket, street dance, fencing, table tennis and ice skating.

We continue to invest in developing a team to grow Guiding in Wales and we are focused on several areas, from shoring up our existing units with sufficient leaders to opening new units, to clearing waiting lists and more importantly we are focusing on the retention of our current volunteers.

Funding from Garfield Western in conjunction with Girlguiding nationally enabled the Regional Innovation inclusion and Growth project to engage with communities we are not yet reaching to find the wants and needs of their young people in North Wales. Funding enabled the employment of a Project Officer who followed a service design process, involving young people every step of the way with the aim of putting the voices of underrepresented communities at the heart of what we have created.

GIRLGUIDING CYMRU

CHIEF COMMISSIONER'S STATEMENT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Our Trustees are committed to providing girls and young women in Wales with an organisation that they find fun and exciting, one that also teaches them real life skills as they grow and develop. Guiding in Wales is uniquely able to make this happen and with our partners, through collaborative working practices, we can ensure that girls are able to develop, and we can continue to make a difference to the communities in which they live, making them more cohesive.

In 2024, the RNLI celebrated its 200th anniversary and as part of the lead up to this anniversary we collaborated with the lifesaving charity to launch the Mayday challenge pack resource. The pack is about educating young people and their families about water safety, which is fundamental to saving lives in, on and around water, and is a core part of the RNLI's prevention work.

The Active adventures pack, produced in partnership with Sustrans Cymru was launched to teach Rainbows, Brownies, Guides and Rangers about active travel. This challenge is all about active adventure – using active ways, like walking, cycling, scooting or wheeling, to get to the places we need to go.

In partnership with Social Care Wales, we introduced the WeCare Wales challenge pack designed specifically for Guides and Rangers, introduces the many facets of care professions.

Fencing Challenge, in partnership with Welsh Fencing enables members to try something completely different by stepping into the world of fencing, a sport that combines strategy, agility, and focus. This challenge offers a fantastic opportunity to learn the basics of fencing in a fun and supportive environment.

Our Chief team of Bev, Sarah-Jane and Alice have attended AGM's, presentation evenings, musical gang shows and other Girlguiding Cymru events across Wales and witnessed the enjoyment and enrichment our programmes bring to both the girls and volunteers alike. The Chief team have continued to represent and advance Girlguiding Cymru in both local and national forums including the Senedd. As the Chief teams' term of office comes to an end in October 2025, we launched our Chief Teams 2025 challenge pack which is focussed on the interests and hobbies of Bev, Sarah-Jane and Alice and will build up towards our 2025 events.

The success of events is down to the hard work and determination of those involved. Girlguiding Cymru thanks everyone for their incredible efforts. Every single Girlguiding Cymru event has the opportunity to benefit our members whether it be Rangers taking on exciting challenges, Guides developing new skills, Brownies building confidences, Rainbows strengthening friendships together our events create memories to last a lifetime.

Throughout the year we have continued to embrace the challenges ahead to build on all the inspiring work volunteers, girls, young women and staff colleagues do, day in and day out, at Girlguiding # **girls can do anything**.



Beverley Martin
Chief Commissioner

GIRLGUIDING CYMRU

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for Girlguiding Cymru (GGC or the Charity) for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011.

GGC is the leading youth organisation for girls and young women in Wales. As of 31st May 2025, we have 15,462 members across Wales, giving our youth a real voice. From the age of 4, our girls have fun and adventure and the space to discover their potential. Girlguiding Cymru is one of the nine Countries and Regions that constitute the Guide Association in the UK. Girlguiding UK has around 100,000 amazing volunteers and half a million members aged 4 to 95.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Girlguiding Cymru is a registered Charity and is a separately constituted branch of the Guide Association, which is incorporated by Royal Charter. The registered Charity number is 521209. It is led by our volunteers through the twelve Welsh Guiding Counties, namely, Anglesey, Cronfa Ddwr, Caernarfonshire, Carmarthenshire, Ceredigion, Clwyd, Cardiff and East Glamorgan, Central Glamorgan, West Glamorgan, Gwent, Montgomeryshire & Merioneth and Pembrokeshire.

Management and Governance

Governance, leadership, strategic management and control of the Charity is undertaken by the Girlguiding Cymru Board, whose members are the Charity Trustees. The board meets at least three times a year. The membership and functions of the board are governed by its constitution. Guiding operations is led by the Chief Commissioner.

Details of the Trustees who served during the year and since the year end are listed at the end of this report. As of June 2025, the Board comprises:

The Chief Commissioner for Wales
The Deputy Chief Commissioners for Wales
The Assistant Chief Commissioner
The Chair of Guiding Delivery Board
Seven Elected Members (which includes the Chair of the Board of Trustees)

The Chief Commissioner is appointed by the Chief Guide of Girlguiding UK after consultation with the Board and the Welsh County Commissioners. County Commissioners are appointed by the Chief Commissioner after nominations are received from the relevant County. Committee and Task & Finish Chairs are appointed by the Chief Commissioner to represent her and receive terms of reference to ensure alignment with the needs of the Board. All appointments have a set term depending on the appointment (maximum 5 years).

The primary Committees currently formed are:

Guiding Delivery Board
County Commissioners Council
Dyfodol y Ddraig

All Trustees are volunteers and receive no remuneration. Details of their expenses are disclosed in note 12 to the Accounts.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Subsidiary

The charity owns 100% of the issued share capital of Broneirion Ltd, its dormant subsidiary.

Statement of Purpose

We are the leading charity for girls and young women in Wales. Thanks to our amazing volunteers, we deliver life-changing adventures and opportunities to girls aged 4 to 25. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

We deliver a challenging and fun programme of activities that offer new experiences and ensure our leaders and volunteers receive excellent training and support to give inspirational leadership and deliver quality programmes that enable girls to gain new skills, confidence, and discover the best in themselves.

Every volunteer, staff member, girl and young woman in guiding has a role to play.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

As a Charity, GGC is committed to providing leadership and quality training for our adult members and exciting and challenging activities for our younger members. This training can be provided virtually or in person across Wales.

Our relationship with Sport Wales is continuing to bring new sporting activities for our members in our units across Wales and we are achieving our targets under this funding.

Membership this year has grown slightly. Subscriptions represent 31% of income for the Charity and are critical to enabling us to provide the girls with the programme they want and underpin our other grants and activities.

Guiding membership provides excellent value and is seen as 'open to all and inclusive' organisation in our communities.

BUSINESS PLAN TO 2025

The Business Plan continues the progress made and provides planned income and expenditure budgets based on our "girls can do anything" strategic objectives and goals:

1. **Exceptional experiences for girls** To offer a programme of adventure and challenge during a global pandemic that compliments national and county offers.
2. **Rewarding Volunteer Experience** Provide support to adult volunteers especially commissioners and deliver relevant training programme sessions to enable them to carry out their role and fell a valued member of the organisation.
3. **Inclusive and impactful** To stabilise membership and have a plan for growth.
4. **Sustainability** Maintain good financial governance and stability.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

Highlights in 2024/2025

- 36 participants completed their Duke of Edinburgh Bronze Award, 34 participants completed the Silver Award and 15 participants completed the Gold Award.
- 3,315 volunteering hours were undertaken by our Duke of Edinburgh Award participants.
- 1,200 members were supported on the ice by the Welsh female Ice hockey team, Cardiff Comets during two Ice Extravaganza events. The girls finished off the evening watching Cardiff Devils take on the Dundee Stars and Coventry Blaze.
- 430 enthusiastic Brownies, Guides, Rangers, and young leaders participated, in Street Dance workshops filled with energy, creativity, and fun in partnership with UDOIT! Dance Foundation.
- 1,397 members have completed the RNLI Mayday challenge since launched in September 2024
- 1,896 members have completed the Active Adventures challenge since launched in May 2024

Risk Assessment

A Risk Register is kept which classifies major risk to which the Charity is exposed under the following headings – Governance, Operational, Financial, Environment and External factors and Compliance.

Government Policy – relating to grants in particular - we are a partner organisation with Sport Wales and secured another year's funding providing further sports opportunities and activities for our young members.

This has been a great success with thousands of girls and their leaders involved in the programmes. Again, though continued funding is uncertain, we continue to imbue the philosophy in Guiding and develop our volunteers to ensure we can take it forward at least in part.

Governance – Our experienced Board is providing the direction for growing Guiding in Wales and their skills significantly increase our capability in current thinking on leadership, business and marketing within a Welsh context. We are continuing to develop our systems, policies and processes to streamline administration without losing the necessary controls.

Financial policy and procedures have been reviewed and budget holders reminded of their obligations under them.

Disaster recovery and planning – the closure and marketing for sale of Broneirion property will enable the financial viability in the future and secure our assets.

Dependency on certain income sources - we continue to develop the 'mixed economy' approach to develop a range of income streams, thereby lowering risk in any one area.

FINANCIAL REVIEW

As a Group the Charity made a deficit in the year of £19,289 (2024: £46,391 surplus).

Income of £413,689 (2024: £527,584) includes legacies received during the year of £5,323 (2024: £10,136). Subscriptions for 2024/25 were £254,263 (2023/24: £248,842) being approximately 61% of the income of the Charity for the year.

Cash balances at the year-end were £263,637 (2024: £771,082) and investments in listed equities were £37,287 (2024: £37,433). Net current assets were £545,728, a decrease of £502,307 when compared to 31 March 2024.

Of the total funds of £1,777,456, unrestricted funds were £1,477,941 and restricted funds were £299,515. The Charity is reporting free reserves of £375,724 at 31 March 2025 compared with £849,694 at 31 March 2024.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

GOING CONCERN

After making appropriate enquires, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements. The accounts are presented on a consolidated basis reflecting the integrated nature of the Charity and its dormant subsidiary.

INVESTMENTS AND RESERVES

The Charity's investments are held in funds specially designed for charities and include the CCLA COIF managed Growth and income Trust for Charities and the M & G managed Charibond and Charifund Trusts. The growth and Charifund Trusts are invested in blue chip UK equities such as BP, Shell, GlaxoSmithKline, HSBC and Vodafone. The income and Charibond Trusts are invested in UK gilts and other fixed income securities. Guiding UK acts as the intermediate for GGC and by pooling resources with the other Regions we save costs.

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) were such as to secure between three and six months of our operation/charitable expenditure. The Trustees consider this level of reserves to be appropriate for the charity and to cover its cash flow requirements, while also providing a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps.

The Trustees are aware that the current level of free reserves held of £375,724 reduced when compared to prior year (2024: £849,694). This is caused mainly as a result of purchase of a new property premises at £531,159, netted off by other movements.

TRUSTEES' RESPONSIBILITIES

The Chief Commissioner, chair of the Board and Trustees, in line with the constitution, they are responsible for the governance, stewardship and strategy of the charity and its subsidiary. They review performance at least four times a year and approve the annual report and accounts. Through active risk management they seek to ensure that the organisation remains viable and sustainable. The Chief Commissioner reports to Girlguiding UK and manages the volunteer workforce through a structure of Lead Volunteers and County Commissioners, who in turn are supported by 3,000 volunteers.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2025

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 financial statements comply with the Charities Act 2011, the Charities (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 was approved by the Trustees, on 21/9/25 and signed on their behalf by:

B. Martin

Mrs Beverley Martin
Chief Commissioner

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Girlguiding Cymru (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025, and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the parent charity's financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following were most significant: the Charities Act 2011.
- We obtained an understanding of how the charity are complying with those legal and regulatory frameworks by making inquiries to the management of the charity. We corroborated our inquiries through our review of correspondence during our audit work.

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2025

- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included:
 - identifying and assessing the design and implementation of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates;
 - identifying and testing journal entries, in particular and journal entries posted with unusual account combinations; and assessing the extent of compliance with the relevant laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ward Williams

Ward Williams
Chartered Accountants
Statutory Auditors

Belgrave House
39-43 Monument Hill
Weybridge
Surrey
KT13 8RN

Date: 25/09/2025

Ward Williams are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

GIRLGUIDING CYMRU

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	2	-	6,354	6,354	10,773
Charitable activities	3	35,520	361,084	396,604	507,793
Investments	4	-	10,731	10,731	9,018
Total income		35,520	378,169	413,689	527,584
Expenditure on:					
Voluntary income	5	-	2,093	2,093	3,562
Charitable activities	7,10	86,535	334,314	420,849	495,653
Total expenditure	11	(86,535)	(336,407)	(422,942)	(499,215)
Net gain/(loss) on investments		(261)	(9,775)	(10,036)	18,022
Net (expenditure)		(51,276)	31,987	(19,289)	46,391
Transfers between funds		-	-	-	-
Net movement in funds		(51,276)	31,987	(19,289)	46,391
Reconciliation of funds:					
Total funds brought forward	20	350,791	1,445,954	1,796,745	1,750,354
Total funds carried forward	20	299,515	1,477,941	1,777,456	1,796,745

The subsidiary of the group ceased activities as at year-end 31 March 2023 and is dormant.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 36 form part of these financial statements.

GIRLGUIDING CYMRU

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	14		1,279,726		781,777
Investments	15		37,287		37,433
			1,317,013		875,171
Current assets					
Stocks	16	24,535		18,507	
Debtors	17	72,098		63,098	
Investments	18	185,458		195,348	
Cash at bank and in hand		236,637		771,082	
		518,728		1,048,035	
Creditors: amounts falling due within one year	19	(85,295)		(70,500)	
			433,433		977,535
Net current assets					
Total assets less current liabilities			1,777,456		1,796,745
Net assets			1,777,456		1,796,745
Charity Funds					
Restricted funds	20		299,515		350,791
Unrestricted funds	20		1,477,941		1,445,954
Total funds			1,777,456		1,796,745

The financial statements were approved by the Trustees on 21/9/25 and signed on their behalf by:

B. Martin

Ms Beverley Martin, Chief Commissioner

The notes on pages 18 to 36 form part of these financial statements.

GIRLGUIDING CYMRU

CHARITY BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	14		1,279,726		781,777
Investments	15		<u>37,287</u>		<u>37,433</u>
			1,317,013		819,210
Current assets					
Stocks	16	24,535		18,507	
Debtors	17	72,098		63,098	
Investments	18	185,458		195,348	
Cash at bank and in hand		<u>263,637</u>		<u>771,082</u>	
		545,728		1,048,035	
Creditors: amounts falling due within one year	19	(85,295)		(70,500)	
			460,443		977,535
Net current assets			460,443		977,535
Net assets			1,777,456		1,796,745
Charity Funds					
Restricted funds			299,515		350,791
Unrestricted funds			1,477,941		1,445,954
Total funds			1,777,456		1,796,745

The financial statements were approved by the Trustees on 21/9/25 and signed on their behalf by:

B. Martin

Ms Beverly Martin, Chief Commissioner

The notes on pages 18 to 36 form part of these financial statements.

GIRLGUIDING CYMRU

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £000	2024 £000
Net cash flow from operating activities	22	23,714	62,552
Cash flow from investing activities			
Purchase of tangible fixed assets		(531,159)	(5,900)
Proceeds from sale of tangible fixed assets		-	-
Net cash used in investing activities		(531,159)	(5,900)
Change in cash and cash equivalents in the year		(507,445)	56,652
Cash and cash equivalents brought forward		771,082	714,430
Cash and cash equivalents carried forward	23	263,637	771,082

The notes on pages 18 to 36 form part of these financial statements.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 the Charities SORP (FRS 102) 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 have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Published in October 2019) and Charities Act 2011.

Girlguiding Cymru constitutes a public benefit entity as defined by FRS 102.

The statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis.

No separate SOFA has been presented for the Charity alone as permitted by FRS 102.

1.2 Going Concern

During the year, the Trustees continued to explore the potential future sale of the premises owned by the group, and this remains ongoing at the time of signing these financial statements, with the listed sale price at £1.75m and no active offers at the time of Balance Sheet approval date. The Trustees are making their best efforts in encouraging the sale and the charity is actively seeking a buyer.

The Trustees are of the opinion that the Charity itself is in a sufficiently strong financial position of net current liquid assets to continue charitable operations and meet its liabilities as they fall due in the foreseeable future.

The Trustees acknowledge that the Statement of Financial Activities is in deficit this year. The deficit reported is primarily due to the full utilisation of a sports grant that had been significantly underspent in prior years. In accordance with FRS 102, grant income must be recognised in the year it is received, rather than spread over the years in which it is spent. As a result, although the expenditure aligns with the intended use of the grant, the timing mismatch between income recognition and expenditure has contributed to the temporary deficit position.

The Trustees have reviewed future funding and charitable income, when compared to budgeted costs, and deem it to be sufficient for the charity to continue in existence and to be able to meet its liabilities in the foreseeable future. The organisation continues to operate within a strict budgetary framework and does not anticipate a deficit in the forthcoming financial year.

The Trustees therefore consider it appropriate to prepare the accounts on a going concern basis.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Unrestricted donations are recognised as income upon receipt or when an unconditional promise to donate is made and the amount can be measured reliably. Restricted donations are those where the donor has specified a particular purpose for the funds. Restricted income is held in a separate fund and expended in accordance with the donor's wishes. Restrictions on use do not affect the timing of income recognition unless they are subject to performance-related conditions, in which case income is deferred until those conditions are met.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Subscription income is recognised in full in the financial year to which the subscription relates, typically upon receipt in April, aligning with the start of the subscription year. For internal management purposes, this income is apportioned evenly across the twelve-month period from April to March.

National events income is derived from single day trips and events, occasionally longer. These generally involve a large number of participants and the cost is calculated and divided by the number of attendees and this is charged as a fixed fee. These events mainly run at a loss and the

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charity covers this loss. Very rarely, if the charity makes a large profit on the event this will be refunded to the individual participants if it is viable to do so.

International events income is recognised on the date the event takes place, reflecting the point at which the charity becomes entitled to the funding income. Any surplus income from such events is refunded to participants after the event concludes. Associated expenditure is recognised in the same period as the related income, ensuring matching of income and costs in accordance with the accruals' principle.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity, direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities, Support costs are those cost incurred directly in support of expenditure on the objectives of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants 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 a commitment, but not accrued as expenditure.

1.4 Basis of Consolidation

The financial statements consolidate the accounts of Girlguiding Cymru and all its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the Charity was a deficit of £19,289 (2024 - £46,391 surplus).

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	–	2% Straight line
L/term Leasehold property	–	Over the lease term
Plant & machinery	–	25% Straight line
Fixtures and fittings	–	20% Straight line
Office equipment	–	25% Straight line
Other fixed assets	–	25% Straight line

1.7 Investments

Fixed asset and current asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

Subsidiary undertakings
Investments in subsidiaries are valued at cost less provision for impairment.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow – moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the

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amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipated it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

1.12 Liabilities and provisions (continued)

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.13 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Pensions

The Charity operates a defined contribution pension's scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

1.15 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.

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 particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. INCOME FROM DONATIONS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	-	1,031	1,031	637
Legacies	-	5,323	5,323	10,136
Total Donations	-	6,354	6,354	10,773
<i>Total 2024</i>	-	<i>10,773</i>	<i>10,773</i>	

2. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Subscriptions	-	254,263	254,263	248,842
Girlguiding events	-	67,117	67,117	73,483
Ynysgain income	-	7,476	7,476	14,867
International income	-	32,228	32,228	66,318
Grants	35,520	-	35,520	104,283
Total income from charitable activities	35,520	361,084	396,604	507,793
<i>Total 2024</i>	<i>103,783</i>	<i>404,010</i>	<i>507,793</i>	

Direct costs of operating Ynysgain are included in note 7.

GRANTS

	2025 £	2024 £
Girlguiding UK	15,267	29,338
Sports Grant	12,825	42,950
Duke of Edinburgh Award	1,537	2,513
Lloyds Foundation	1,580	1,682
Garfield Weston Fund	3,502	25,800
Lesley Sell Trust	-	1,500
CAF Funding	500	500
Chiefs Memorial Fund	309	-
Total	35,520	104,283

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	<i>Total Funds</i> 2024 £
Bank and other interest receivable	-	3,788	3,788	2,394
Investment Income	-	6,943	6,943	6,624
Total investment income	-	10,731	10,731	9,018
<i>Total 2024</i>	956	8,062	9,018	

5. COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	<i>Total Funds</i> 2024 £
Publicity	-	2,093	2,093	3,562
<i>Total 2024</i>	-	3,562	3,562	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	<i>Total Funds</i> 2024 £
General Guiding costs	34,440	221,779	256,219	230,360
Guiding events expenses	52,095	112,535	164,630	243,618
	86,535	334,314	420,849	473,978
<i>Total 2024</i>	116,162	357,816	473,978	

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. DIRECT COSTS

	Broneirion	Girlguiding	Total 2025	<i>Total 2024</i>
Ynysgain trading activities	-	4,979	4,979	10,841
Guiding	-	118,904	118,904	158,871
International trading activities	-	40,747	40,747	73,906
Total direct costs	-	164,630	164,630	243,618
<i>Total 2024</i>	-	243,618	243,618	-

8. SUPPORT COSTS

	Girlguiding	Total 2025	<i>Total 2024</i>
Insurance	14,672	14,672	11,977
Light & heat	5,376	5,376	4,240
Repairs and maintenance	244	244	690
Meeting costs	1,103	1,103	3,186
Postage & stationery	3,625	3,625	2,692
Training	191	191	232
Bank charges	500	500	1,452
Business & water rates	57,394	57,394	2,550
Memberships & subscriptions	400	400	961
Telephone	1,464	1,464	3,038
Website costs	7,531	7,531	5,534
Sundry expenses	5,204	5,204	1,402
Wages & salaries	102,113	102,113	119,388
National insurance	3,917	3,917	3,504
Pension cost	5,569	5,569	5,895
Staff welfare	338	338	72
Depreciation and impairment	33,210	33,210	63,547
Total support costs	242,851	242,851	230,360
<i>Total 2024</i>	230,360	230,360	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. GOVERNANCE COSTS

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Auditors' remuneration	-	10,643	10,643	12,927
Legal and professional fees	-	1,695	1,695	6,997
Trustee meeting expenses	-	642	642	1,751
Total governance costs	-	12,980	12,980	21,675
<i>Total 2024</i>	-	21,675	21,675	

10. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2025 £	Depn/Impair 2025 £	Other Costs 2025 £	Total 2025 £	Total 2024 £
Expenditure on raising voluntary income	-	-	2,093	2,093	3,562
Costs of raising funds	-	-	2,093	2,093	3,562
General Guiding costs	114,362	33,210	98,030	245,602	230,360
Guiding events	-	-	164,360	164,360	243,618
Charitable Activities	114,362	33,210	262,390	409,962	473,978
Expenditure on governance	-	-	12,980	12,980	21,675
	114,362	33,210	275,370	422,942	499,215
<i>Total 2024</i>	<i>128,787</i>	<i>63,547</i>	<i>306,881</i>	<i>499,215</i>	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation/Impairment of tangible fixed assets: -owned by the charitable group	33,210	63,547
Auditors' remuneration – audit	8,750	9,300
Auditors' remuneration – non-audit	1,893	3,627

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

5 Trustees received reimbursement of expenses amounting to £2,434 in the current year (2024 – 6 Trustees - £2,126).

12. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	104,876	119,388
Social security costs	5,568	3,504
Other pension costs	3,917	5,895

The average number of persons employed by the Charity during the year was as follows:

2025	2024
no.	no.
4	5

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration received by key management personnel in the year amounted to £64,110 (2024: £60,481).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	L/Term Leasehold Property £	Fixtures & Fittings £	Office Equipment £	Total £
Group and Charity Cost					
At 1 April 2024	1,187,834	48,845	14,341	10,072	1,261,092
Additions	530,529	-	-	630	531,159
Disposals	(1,540)	(48,845)	-	-	(50,385)
	<hr/>				
At 31 March 2025	1,716,823	-	14,341	10,702	1,741,866
Depreciation					
At 1 April 2024	414,226	48,845	9,999	6,245	479,315
Charge for the year	29,836	-	1,640	1,734	33,210
On disposals	(1,540)	(48,845)	-	-	(50,385)
Impairment losses	-	-	-	-	-
	<hr/>				
At 31 March 2025	442,522	-	11,639	7,979	462,140
Net book value					
At 31 March 2025	1,274,301	-	2,702	2,723	1,279,726
	<hr/>				
At 31 March 2024	773,608	-	4,342	3,827	781,777
	<hr/>				

14. FIXED ASSET INVESTMENTS

	Total £
Group Market value	
At 1 April 2024	37,433
Revaluations	(146)
	<hr/>
At 31 March 2025	37,287
	<hr/>
Group investments at market value comprise:	
	2025 £
	2024 £
Listed investments	37,287
	<hr/>
	37,433

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. FIXED ASSET INVESTMENTS (continued)

All the fixed asset investments are held in the UK.

	Listed Securities £	Shares in group undertakings £	Total £
Charity			
Market value			
At 1 April 2024	37,433	-	37,433
Revaluations/Impairment	(146)	-	(146)
	<hr/>		
At 31 March 2025	37,287	-	37,287
	<hr/>		

Charity investments at market value comprise:

	2025 £	2024 £
Listed investments	37,287	37,433
	<hr/>	
Total	37,287	35,747
	<hr/>	

As at the balance sheet date, the charity held 265 shares in its subsidiary, Broneirion Limited. These shares had an impaired carrying value of £nil, while the ordinary share capital was valued at £265 in the subsidiary's individual financial statements. Broneirion Limited remained dormant throughout the year.

15. STOCKS

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Finished goods and goods for resale	24,535	18,507	24,535	18,507
	<hr/>			

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. DEBTORS

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Due within one year				
Trade debtors	1,097	7,292	1,097	7,292
Prepayments and accrued income	71,001	55,806	71,001	55,806
	72,098	63,098	72,098	63,098

17. CURRENT ASSET INVESTMENTS

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Listed investments	185,458	195,348	185,458	195,348

18. CREDITORS: Amounts falling due within one year

Included within Accruals and deferred income is deferred income of £47,421 (2024: £20,813). Deferred income related to deposits held by Girlguiding Cymru at the year end from Guides for international trips that were due to occur in the next financial year, or for amounts received in advance for events to be held in the next financial year.

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Trade creditors	14,747	33,018	1,747	33,018
Other taxation and social security	1,948	2,167	1,948	2,167
Other creditors	1,423	770	1,423	770
Accruals and deferred income	67,177	34,545	67,177	34,545
	85,295	70,500	85,295	70,500

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2025 £
Unrestricted Funds						
Reserves	1,445,954	378,169	(336,407)	(9,775)	-	1,477,941
Restricted Funds						
Eldrydd Davies memorial fund (M&G)	34,677	995	(995)	(136)	-	34,541
International legacy (M&G)	2,756	79	(79)	(10)	-	2,746
Investment fund	29,338	-	-	(115)	-	29,223
Broneirion maintenance fund	168,603	-	(7,400)	-	-	161,203
County bedroom income	10,027	-	-	-	-	10,027
Sports grant	33,086	12,825	(42,157)	-	-	3,754
GG UK 1 st Response grant	543	-	(82)	-	-	461
Garfield Weston Fund	2,590	3,502	(5,911)	-	-	181
CCUK Cost of living grant	7,513	-	(7,455)	-	-	58
GG UK Start up grant	509	-	(509)	-	-	-
Guide Association grant	970	-	(310)	-	-	660
GGUK Unit Support Funding	-	14,000	(9,143)	-	-	4,857
GGUK SNUG Grant	-	193	-	-	-	193
DofE Resilience Grant	-	1,537	(1,532)	-	-	5
CHQ Peer Ed grant	1,535	-	-	-	-	1,535
Science Project donation	1,290	-	-	-	-	1,290
Bequest – Dinah Cadogan	34,382	-	(3,179)	-	-	31,203
Bequest – Judy Stuart	16,514	-	(388)	-	-	16,126
Safe Space	1,452	-	-	-	-	1,452
Chiefs Memorial fund	4,106	309	(4,415)	-	-	-
Masonic Lesley Sell	900	-	(900)	-	-	-
CAF Unit Funding	-	500	(500)	-	-	-
Lloyds Matched funding	-	1,580	(1,580)	-	-	-
Restricted Funds	350,791	35,520	(86,535)	(261)	-	299,515
Total of Funds	1,796,745	413,689	(422,942)	(10,036)	-	1,777,456

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2024 £
Unrestricted Funds						
Reserves	1,392,247	422,845	(383,053)	15,015	(1,100)	1,445,954
Restricted Funds						
Eldrydd Davies memorial fund (M&G)	33,115	886	(886)	1,562	-	34,677
International legacy (M&G)	2,632	70	(70)	124	-	2,756
Investment fund	28,017	-	-	1,321	-	29,338
Broneirion maintenance fund	176,003	-	(7,400)	-	-	168,603
County bedroom income	10,027	-	-	-	-	10,027
Sports grant	22,241	42,950	(32,105)	-	-	33,086
GG UK 1 st Response grant	647	-	(104)	-	-	543
GG UK Subs Funding grant	6,950	-	(6,950)	-	-	-
Garfield Weston Fund	3,874	25,800	(28,184)	-	1,100	2,590
CCUK Cost of living grant	-	15,205	(7,692)	-	-	7,513
Duke of Edinburgh award grant	348	2,513	(2,861)	-	-	-
GGUK Adventure grant	-	13,800	(13,800)	-	-	-
GG UK Start up grant	1,037	-	(528)	-	-	509
Guide Association grant	970	-	-	-	-	970
CHQ Peer Ed grant	1,535	-	-	-	-	1,535
Science Project donation	1,290	-	-	-	-	1,290
Bequest – Dinah Cadogan	35,504	-	(1,122)	-	-	34,382
Bequest – Judy Stuart	23,692	-	(7,178)	-	-	16,514
Bequest – R Waring	5,000	-	(5,000)	-	-	-
Safe Space	1,452	-	-	-	-	1,452
Chiefs Memorial fund	3,773	333	-	-	-	4,106
Masonic Lesley Sell	-	1,500	(600)	-	-	900
Lloyds Matched funding	-	1,682	(1,682)	-	-	-
Restricted Funds	358,107	104,739	(116,162)	3,007	1,100	350,791
Total of Funds	1,750,354	527,584	(499,512)	18,022	-	1,796,745

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2025 £
General funds	1,445,954	378,169	(336,407)	(9,775)	-	1,477,941
Restricted funds	350,791	35,320	(86,535)	(261)	-	299,515
	1,796,745	413,689	(422,942)	(10,036)	-	1,777,456

SUMMARY OF FUNDS – PRIOR YEAR

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
General funds	1,392,247	422,845	(383,053)	15,015	(1,100)	1,445,954
Restricted funds	358,107	104,739	(116,162)	3,007	1,100	350,791
	1,750,354	527,584	(499,215)	18,022	-	1,796,745

DETAILS OF FUNDS - CURRENT YEAR

- The Eldrydd Davies memorial fund was given to provide income for grants towards the costs of International Travel.
- The Broneirion purchase and maintenance fund was raised to finance the purchase of the House and its grounds and to provide for its further maintenance. The balance shown represents the depreciated cost of the assets acquired and improvements made since the acquisition. The fund is to be depreciated straight line over the 50-year life of the lease at £7,400 pa. The current value of the restricted fund represents the remaining NBV of the original property purchased in 1992.
- The investment fund represents monies received in respect of a special appeal of £1 from each member to maintain the associations' level of investment income. The income derived from this fund is unrestricted.
- The international legacy represents an amount received for the benefit of International Travel Grants; it has been invested to provide income towards the costs of these grants.
- Garfield Weston Field is a sub-grant from GGUK to fund a local development officer to offer support to low-income areas.
- The CHQ Peer Education grant is provided by Girlguiding UK to support North and South Wales Training events for our senior Guides.
- The School of Bioscience at Cardiff University have provided a donation to support science projects for Rainbows, Brownies, Guides and Senior Section across Wales.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

19. STATEMENT OF FUNDS (continued)

- The GGUK Unit Support Funding and Cost of Living are grants from GGUK to support units.
- The GGUK start Up grant and the GGUK SNUG grant are to help new units with start-up costs.
- D of E Resilience grant is for equipment for the D of E.
- The GGUK 1st Response grant is for the costs of the 1st Response trainer.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total Funds 2025 £
Tangible fixed asset	184,557	1,095,169	1,279,726
Fixed asset investments	37,287	-	37,287
Currents assets	77,671	468,069	545,740
Creditors due within one year	-	(85,297)	(85,297)
	299,515	1,477,941	1,777,456

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total Funds 2024 £
Tangible fixed asset	187,707	594,070	781,777
Fixed asset investments	37,433	-	37,433
Currents assets	125,651	922,384	1,048,035
Creditors due within one year	-	(70,500)	(70,500)
	350,791	1,445,954	1,796,745

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	(19,289)	46,391
Adjustment for:		
Depreciation/Amortisation/Impairment charges	33,210	63,547
(Profit) on disposal of tangible fixed assets	-	-
(Gains)/losses on investments	10,036	(18,022)
Increase in stocks	(6,028)	946
Decrease/(Increase) in debtors	(9,000)	10,625
(Decrease)/increase in creditors	14,795	(40,935)
Other	(10)	-
Net cash provided by operating activities	23,714	62,552

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	263,637	771,082
Total	263,637	771,082

23. RELATED PARTY TRANSACTIONS

During the year expenses were paid to the Trustees relating to travel, event and meeting costs. Total expenses of £2,434 were paid to 5 trustees.

The Charity has taken advantage of the exemption available under FRS102 "Related Party Disclosures" whereby it has not disclosed transactions with the wholly owned subsidiary undertaking in the group.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

24. PRINCIPAL SUBSIDIARIES

Broneirion Ltd

Subsidiary Name	Broneirion Ltd
Company registration number	04260833
Basis of Control	100% owned subsidiary
Equity Shareholding %	100%
Total assets as at 31 March 2025	£nil
Total liabilities as at 31 March 2025	£nil
Total equity as at 31 March 2025	£nil

The above company was dormant in the year.

25. POST BALANCE SHEET EVENTS

There were no post balance sheet events.

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DATGANIAD Y PRIF GOMISIYNYDD AR GYFER Y FLWYDDYN A DDAETH I BEN AR 31 MAWRTH 2025

Mae Guiding yn Cymru wedi ymrwymo i helpu merched a menywod ifanc i ddod o hyd i'w llais a meithrin hyder a lles er mwyn sicrhau mwy o gydraddoldeb rhywiol – gan eu hysbrydoli i ddarganfod y gorau ynddynt eu hunain a'u grymuso i wneud gwahaniaeth cadarnhaol yn eu cymuned. Rydym yn cyflawni hyn drwy gyflwyno rhaglen gyffrous ac amrywiol o weithgareddau dan arweiniad merched drwy ystod o ddulliau dysgu ffurfiol ac anffurfiol sy'n cefnogi datblygiad a lles ein haelodaeth, a hynny i gyd yn cael ei hwyluso gan arweinwyr oedolion dibynadwy sy'n ymwybodol o bwysigrwydd yr iaith a'r diwylliant Cymraeg.

Gyda dros 15,200 o aelodau ledled Cymru mewn dros 995 o unedau, mae ein nodau a'n hamcanion wedi aros yn gyson ers ein sefydlu (1910), gan ein bod yn grymuso merched a menywod ifanc i fod ar eu gorau ac yn darparu sgiliau a chyfleoedd i'w galluogi i wynebu y heriau o tyfu i fyny mewn byd cyfartal lle gall pob merch wneud gwahaniaeth cadarnhaol, bod yn hapus, yn ddiogel a chyflawni eu potensial.

Er mwyn cyflawni ein hymrwymiad i sicrhau bod ein harweinwyr yn fodolau rôl ysbrydoledig i'n haelodau ac yn unol â'n strategaeth ein bod yn cyflwyno rhaglen o safon, mae tîm hyfforddi Cymru wedi parhau i gynnig sesiynau i'n haelodau yn rhithiol ac yn bersonol ac mae ein tîm cyflenwi Arweinwyr wedi bod ar gael i rannu eu cefnogaeth ag aelodau ar draws ystod eang o bynciau. Mae gan y tîmau hyfforddi a Chyflenwi Arweinwyr flynyddoedd o arbenigedd a gwybodaeth arweinwyr rhyngddynt ac maent yn adnodd mor werthfawr i'n haelodau sy'n chwilio am gyfleoedd i ddatblygu eu dealltwriaeth a'u profiadau Arweinwyr eu hunain.

Mae ein llwyddiannau, wrth gwrs, yn dyst i ymroddiad a gwaith caled ein haelodau oedolion anhygoel sy'n hwyluso unedau Rainbows, Brownies, Guides a Rangers bob wythnos ledled Cymru. Y pwerdy gwirfoddol hwn o angerdd, sgiliau ac uchelgais i ferched yw'r hyn sy'n galluogi ein sefydliad i ddarparu cyfleoedd a phrofiadau mor newidiol a dylanwadol i'n haelodau ifanc. Mae ymrwymiad ein gwirfoddolwyr, staff, cefnogwyr a rhoddwyr, ynghyd ag egni a brwdfrydedd ein haelodau, yn sicrhau bod y Guiding yn hyderus ac mewn sefyllfa dda i ddarparu rhaglenni a gweithgareddau sy'n ysbrydoli ac yn newid bywydau ledled y Dywysogaeth.

I ategu rhai agweddau ar ein cynllun strategol, rydym wedi dewis gweithio mewn cydweithrediad neu bartneriaeth sydd wedi ein galluogi i gyflawni mwy na gweithredu ar ein pennau ein hunain. Mae'r ymddiriedolwyr yn credu bod gweithio mewn partneriaeth yn arbennig o fuddiol oherwydd ei fod yn rhannu arbenigedd, sgiliau ac adnoddau. Rydym wedi ceisio gweithio gyda sefydliadau sy'n rhannu ein hamcanion hirdymor, lle mae gan bob un, wrth weithio gyda'n gilydd, siawns uwch o gyflawni eu hamcanion unigol, lle mae enw da'r partneriaid yn ategu ei gilydd a lle mae bylchau mewn gallu neu gyrhaeddiad yn cael eu datrys gan y partner.

Drwy'r rhwydwaith hwn o gydweithio a phartneriaeth rydym wedi gallu cael mynediad at arbenigedd a sgiliau sydd wedi ein galluogi i gynnig rhaglen llawer cyfoethocach ac ehangach o gyfleoedd. Mae merched a menywod ifanc yn dod ar draws stereoteipiau rhywedd ym mhob agwedd o eu bywydau – o'u cyfoedion i'r cyfryngau, gan achosi iddynt newid eu hymddygiad

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oherwydd y pwysau maen nhw'n ei deimlo i fod neu ymddwyn mewn ffordd benodol, gan effeithio ar eu gallu i ddweud beth mae nhw'n ei feddwl, neu i fod yn nhw eu hunain.

Rydym yn parhau i fod yn uchelgeisiol dros ferched a menywod ifanc ac mae ein partneriaeth â Chwaraeon Cymru yn parhau i wella ein rhaglen wrth ddarparu hwyl, antur a her gyda chyllid gan y Loteri Genedlaethol. Trwy'r cydweithrediad hwn rydym wedi annog ein pobl ifanc i ddod yn fwy egniol, i archwilio heriau a chwaraeon newydd, wedi'u hyfforddi a'u cymell i fynd â'u diddordeb ymhellach, gan annog ffyrdd iach o fyw, a rhoi cyfleoedd a phrofiadau newydd iddynt gan gynnwys criced, dawns stryd, ffensio, tenis bwrdd a sglefrío iâ.

Rydym yn parhau i fuddsoddi mewn datblygu tîm i dyfu Guiding yng Nghymru ac rydym yn canolbwyntio ar sawl maes, o atgyfnerthu ein hunedau presennol gyda digon o arweinwyr i agor unedau newydd, i glirio rhestrau aros ac yn bwysicach fyth rydym yn canolbwyntio ar gadw ein gwirfoddolwyr presennol.

Galluogodd cyllid gan Garfield Western ar y cyd â Girlguiding yn genedlaethol y prosiect Cynhwysiant a Thwf Arloesi Rhanbarthol i ymgysylltu â chymunedau nad ydym yn eu cyrraedd eto i ganfod dymuniadau ac anghenion eu pobl ifanc yng Ngogledd Cymru. Galluogodd y cyllid gyflogi Swyddog Prosiect a ddilynodd broses ddylunio gwasanaethau, gan gynnwys pobl ifanc bob cam o'r ffordd gyda'r nod o roi lleisiau cymunedau heb gynrychiolaeth ddigonol wrth wraidd yr hyn yr ydym wedi'i greu.

Mae ein Hymddiriedolwyr wedi ymrwymo i ddarparu sefydliad i ferched a menywod ifanc yng Nghymru lle maent yn medru cael hwyl ac yn le gyffrous, un sydd hefyd yn dysgu sgiliau bywyd go iawn iddynt wrth iddynt dyfu a datblygu. Mae gan Girlguiding yng Nghymru'r gallu unigryw i wneud i hyn ddigwydd gyda'n partneriaid, a trwy arferion gwaith cydweithredol gallwn sicrhau bod merched yn gallu datblygu, a gallwn barhau i wneud gwahaniaeth i'r cymunedau y maent yn byw ynddynt gan eu gwneud yn fwy cydlynol.

Yn 2024, dathlodd yr RNLI ei phen-blwydd yn 200 oed ac fel rhan o'r cyfnod cyn y pen-blwydd hwn, fe wnaethom gydweithio â'r elusen achub bywydau i lansio pecyn her Mayday. Mae'r pecyn yn ymwneud ag addysgu pobl ifanc a'u teuluoedd am ddiogelwch dŵr, sy'n hanfodol i achub bywydau ar ac o amgylch dŵr, ac mae'n rhan graidd o waith atal yr RNLI.

Lansiwyd y pecyn Anturiaethau Egniol, a gynhyrchwyd mewn partneriaeth â Sustrans Cymru, i ddysgu'r Rainbows, y Brownies, y Guides a'r Rangers am deithio egniol. Mae'r her hon i gyd yn ymwneud ag antur egniol – defnyddio ffyrdd egniol, fel cerdded, beicio, sgwtera neu beicio, i gyrraedd y llefydd y mae angen i ni fynd iddynt.

Mewn partneriaeth â Gofal Cymdeithasol Cymru, fe wnaethom gyflwyno pecyn her Gofalwn Cymru a gynlluniwyd yn benodol ar gyfer Guides a Rangers, sy'n cyflwyno agweddau niferus proffesiynau gofal.

Mae Her Ffensio, mewn partneriaeth â Ffensio Cymru, yn galluogi aelodau i roi cynnig ar rywbeth hollol wahanol drwy gamu i fyd ffensio, camp sy'n cyfuno strategaeth, ystwythder a ffocws. Mae'r her hon yn cynnig cyfle gwych i ddysgu hanfodion ffensio mewn amgylchedd hwyliog a chefnogol.

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Mae ein tîm Prif Swyddogion, Bev, Sarah-Jane ac Alice, wedi mynychu Cyfarfodydd Cyffredinol Blynyddol, nosweithiau cyflwyno, sioeau gang cerddorol a digwyddiadau eraill Girlguiding Cymru ledled Cymru ac wedi gweld y mwynhad a'r cyfoethogiad y mae ein rhaglenni'n eu cynnig i'r merched a'r gwirfoddolwyr fel ei gilydd. Mae tîm y Prif Swyddogion wedi parhau i gynrychioli a hyrwyddo Girlguiding Cymru mewn fforymau lleol a chenedlaethol, gan gynnwys y Senedd. Wrth i dymor swydd y timau Prif Swyddogion ddod i ben ym mis Hydref 2025, fe wnaethom lansio ein pecyn her Tîmau Prif 2025 sy'n canolbwyntio ar ddiddordebau a hobiau Bev, Sarah-Jane ac Alice a bydd yn adeiladu ar gyfer ein digwyddiadau yn 2025.

Mae llwyddiant digwyddiadau oherwydd gwaith caled a phenderfynol y rhai a gymerodd ran. Mae Girlguiding Cymru yn diolch i bawb am eu hymdrechion anhygoel. Mae gan bob digwyddiad Girlguiding Cymru y cyfle i fod o fudd i'n haelodau, boed yn Rangers yn ymgymryd â heriau cyffrous, Guides yn datblygu sgiliau newydd, Brownies yn meithrin hyder, Rainbows yn cryfhau cyfeillgarwch - gyda'n gilydd mae ein digwyddiadau'n creu atgofion i bara oes.

Drwy gydol y flwyddyn rydym wedi parhau i gofleidio'r heriau sydd o'n blaenau i adeiladu ar yr holl waith ysbrydoledig y mae gwirfoddolwyr, merched, menywod ifanc a chydweithwyr staff yn ei wneud, bob dydd, yn Girlguiding **# gall merched wneud unrhyw beth.**

Beverley Martin
Prif Gomisiynydd