GIRLGUIDING HEREFORDSHIRE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

COLE BISHOP & CO
CHARTERED ACCOUNTANTS
BROMYARD

GIRLGUIDING HEREFORDSHIRE

INDEX TO ACCOUNTS

Page	
1	ANNUAL REPORT
2	INDEPENDENT EXAMINERS' REPORT
3	STATEMENT OF FINANCIAL ACTIVITIES
4	BALANCE SHEET
5-7	NOTES TO THE ACCOUNTS

GIRLGUIDING HEREFORDSHIRE

County Commissioners Report Jan - December 2025

2025 has been a year of change for Girlguiding Herefordshire as we welcomed a new Country Team, County Commissioner, Assistant County Commissioner and District Commissioners.

After two months settling into new roles five teams were created, each led by an experienced volunteer across Growth, Marketing, International, Adventure and Youth. These were developed to engage with our members, concentrate on growth and retention and offer both young members and volunteers the best experiences possible.

Growth and retention have been a challenge throughout 2025 and we've invested heavily in our membership to underpin this. As a backdrop to this, a full calendar of exciting events and activities was planned and implemented throughout the year.

The year began with an all-section takeover at Cadbury World to celebrate Thinking Day. Over 650 young members and volunteers from all across Herefordshire participated. A very chocolatey enjoyable day, inclusive to all, with 13 coaches subsidised by County to ensure the highest participation ever at a County event.

Through into Spring we offered our older Guides & Rangers an outdoor adventure at Challenger25 at Warren Oak Ledbury, an opportunity to experience bushcraft, outdoor & camp skills, team building activities, including Zorbing and a silent disco.

We supported units across the County to attend Magical Midlands in July by providing transport to this Region event to enjoy circus skills, archery, drumming, tribute bands, a funfair and so much more.

After successfully recruiting 16 young members, accompanied by a team of volunteers, Girlguiding Herefordshire travelled to Switzerland in August for an ICE adventure; zip wiring, outdoor swimming, cheese making and of course a visit to Our Chalet.

November saw our Rainbow Fairy Challenge Day, for over 150 little ones and their leaders, lots of glitter, fairy dust and activities were enjoyed by all.

We ended the year recruiting Guides, Rangers and Young Leaders for our County International trips to Iceland in April 27, Mexico 27 and Euro Disney 28. All with grants available to young members and volunteers to participate.

Looking ahead to 2026 with even greater anticipation to create magical memories for our young members and the best volunteering experiences possible.

Helen McIlveen

County Commissioner

GIRLGUIDING HEREFORDSHIRE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF GIRLGUIDING HEREFORDSHIRE

YEAR ENDED 31 DECEMBER 2025

I report on the accounts for the year ended 31 December 2025 set out on pages two to seven.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Association's trustees are responsible for the preparation of the accounts. The Association's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

examine the Accounts under Section 145 of the 2011 Act
to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act; and
to 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 disclosure 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 statements below.

INDEPENDENT EXAMINERS' STATEMENT

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

(1) which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102) (effective 1 January 2015)

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.

Cole Bishop

Market Square Chambers
Bromyard
Herefordshire
HR7 4BP

Cole Bishop & Co

26th October 2026

GIRLGUIDING HEREFORDSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

	Notes	Un-Restricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND EXPENDITURE					
County Census		12,575	-	12,575	12,260
Donations		-	-	0	142
Rent of field		640	-	640	640
Activities and Fundraising	2	41,462	-	41,462	18,446
Investment Income:					
Interest Received		5,951	-	5,951	5,393
TOTAL INCOME RESOURCES		60,628	-	60,628	36,881
RESOURCES EXPENDED					
Direct Charitable Expenditure	3 & 4	56,150	4,179	60,329	27,393
Fundraising & Publicity		-	-	-	
Management & Administration of the Charity	5	745	-	745	697
		56,895	4,179	61,074	28,090
NET RESOURCES FOR THE YEAR		3,733	-4,179	-446	8,791
NET MOVEMENT IN FUNDS		3,733	-4,179	-446	8,791
Close a unit		-	-	-	-
Balances Brought Forward		135,125	34,544	169,669	160,878
Balances Carried Forward		138,858	30,365	169,223	169,669

The Accounting Policies and Notes on pages 5 to 7 form an Integral part of these Accounts.

GIRLGUIDING HEREFORDSHIRE

BALANCE SHEET
31 DECEMBER 2025

	2025		2024	
	£	£	£	£
FIXED ASSETS				
Tangible Fixed Assets:				
Standard Stand		**75**		75
CURRENT ASSETS				
Stocks:				
Badges	**6,322**		4,951	
Debtors:				
Trade Debtors	**1,958**		2,207	
Prepayments	**1,050**		250	
Cash at Bank & in Hand:				
Short Term Deposits	**110,000**		142,537	
Current Bank & Cash Balances	**55,010**		31,017	
	174,340		180,962	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors & Accruals	**5,192**		11,368	
NET CURRENT ASSETS		**169,148**		169,594
TOTAL ASSETS LESS CURRENT LIABILITIES		**169,223**		169,669
FUNDS (Note 6)				
Unrestricted Funds				
General	**133,920**		130,086	
Others	**4,938**		5,039	
		138,858		135,125
Restricted Funds:				
Lynn Price (Memorial Fund)	**219**		219	
Uniform Fund	**237**		237	
Special Assistance Fund	**1,845**		1,845	
International Activities	**27,089**		31,268	
Growth	**975**	**30,365**	975	34,544
		169,223		169,669

Approved by the Trustees on 29th April 2026 and signed on their behalf

Mrs H McIlveen
County Commissioner

The Accounting Policies and Notes on pages 5 to 7 form an integral part of these financial statements.

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS
31 DECEMBER 2025

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Financial Statements are prepared under the historical cost convention and in compliance with the Statement of Recommended Practice "Accounting by Charities".

FIXED ASSETS

All capital expenditure is now written off in the year of purchase.

In view of the small amounts involved no depreciation is provided against the cost of the fixed assets which will be written off in full at the time they are disposed of.

RESTRICTED FUNDS

These balances represent voluntary income, donations or grants from statutory authorities which have been received for the purposes noted in the name of the fund. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

STOCKS

Stocks are stated at the lower of costs and net realisable value.

2. INCOME FROM ACTIVITIES AND FUNDRAISING	2025	2024
Badges Sales	6,340	5,958
I C E	180	70
Cadbury World	9,430	0
Switzerland	24,227	0
Challenger Camp	775	0
Clothing Sales	0	55
Duke of Edinburgh	0	56
Astronights	0	0
Rainbows day	510	535
Subscription Grant	0	0
Programme Funding	0	0
Thinking Day	0	2,812
Big Rainbow Super Slumber	0	158
Connect 24	0	2,835
Quiz Night	0	60
Festive 2024	0	5,540
County Shop Donation	0	367
	41,462	18,446

3. UNRESTRICTED: DIRECT CHARITABLE EXPENDITURE

	2025	2024
	£	£
District Grants	580	810
Training Expenses	102	816
Badges Sold	6,155	5,552
Cadbury World	15,863	-
Switzerland	24,226	-
Magical Midlands	4,380	-
Challenger Camp	1,017	-
Rainbows Day	801	732
Awards Celebration	1,086	1,317
County Badges and Awards	570	580
Donations	28	27
Duke of Edinburgh	-	84
Thinking Day	518	4,708
Intops	-	372
County Camp	-	1,065
Big Rainbow Super Slumber	-	157
Connect 24	-	4,363
Festive 2024	540	6,008
Subscriptions Support	-	154
Capital Equipment	284	198
	56,150	26,943

4. RESTRICTED : DIRECT CHARITABLE EXPENDITURE

Travel Grants	4,179	450
	4,179	450

5. UNRESTRICTED MANAGEMENT AND ADMINISTRATION

	2025 £	2024 £
Travelling	243	133
Room Hire/Meeting Expenses	73	120
Subscriptions and Licences	40	0
Insurance	389	329
Flowers and Gifts	-	20
County Commissioner Uniform	-	95
	745	697

The Association makes various grants to District Guide Associations and County Units to assist them in their running and to individuals who are undertaking travel to Guide events.
During the year grants were made to 2 (2024 - 1) individuals

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	UNRESTRICTED FUND £	RESTRICTED FUND £	TOTAL £
Tangible Fixed Assets	75	-	75
Current Assets	143,975	30,365	174,340
Current Liabilities	-5,192	-	-5,192
	138,858	30,365	169,223

7. TRUSTEES REMUNERATION AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 (£0 - 2024)

During the year 2 (2024 - 2) Trustees were reimbursed with the following expenses:-

	2024 £	2023 £
Travelling	162	10
Other Expenses	29	383
	191	393