Girlguiding
North West England



2025 Trustees Report

Girlguiding North West England

TRUSTEES REPORT AND ACCOUNTS
THE GUIDE ASSOCIATION NORTH WEST ENGLAND
FOR THE YEAR ENDED 31 DECEMBER 2025
REGISTERED CHARITY NUMBER 521654

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
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Charity Details

Charity Name	The Guide Association North West England
Trading Name	Girlguiding North West England

Trustees

Rona Rommel - Chair	
Tracey Johnson	
Nicola Robinson	End of appointment 11 December 2025
Laura Pye	End of appointment 4 December 2025
Geoff Abram	
Anamika Paul	
Shree Patel	
Emily Porter	
Sally Tolley	
Angela York	Appointed 28 October 2025
Jennifer Anne Chapman-Brown	End of appointment 15 October 2025

Executive Manager/Administrator	Kelly Hunter
Headquarters	Girlguiding North West England Guiding Road, Preston PR2 5PD
Charity Number	521654
Statutory Auditor	BK Plus Audit Limited, Sterling House 501 Middleton Road, Chadderton Oldham OL9 9LY

Annual Report for the Year Ended 31 December 2025
Girlguiding North West England

Governing Document
The charity operates under the Girl Guides Association Royal Charter of 1922, adhering to the guidelines and policies established by the Girl Guides Association. In 2024, the charity undertook significant governance reforms to align with best practices and the Charity Governance Code. This included transitioning to a smaller, more diverse board of trustees, bringing together individuals with a complementary mix of skills and expertise to better support the charity's work.

Management of Affairs
The charity is governed and regulated by a Board of Trustees, led by the Region Chief Commissioner, who serves as Chair. The Board comprises two County Commissioner representatives, the Region Chair of Finance, four member representatives, and three external non-member trustees.

Trustees are appointed in accordance with the policies of the Guide Association. Recruitment, Appointment, Induction & Training of Trustees. New trustees undergo a comprehensive induction process, supported by both formal and informal training tailored to their specific needs. This year, several trustees concluded their terms as part of the governance restructuring.

Girlguiding North West England (GGNWE) is one of nine countries/regions within the Girl Guides Association. In addition to the Isle of Man (a Crown Dependency), the region assumed responsibility for operations in the British Overseas Territories (GGBOTs) during 2024. The charity continues to operate in accordance with policies established by the wider Guide Association. A full list of trustees who served during the year can be found on page 3.

Staff Management
While Girlguiding North West England is a girl-led charity, day-to-day operations are managed by a professional staff team of 18 employees working in partnership with lead volunteers. This includes county coordinators, three of whom are funded by individual counties but remain employed at the regional level. The trustees have identified two key management roles within the charity: the Executive Manager and the Finance Officer, both of which are essential to ensuring the effective functioning of the region.

Risk Management
The Board of Trustees maintains a proactive approach to risk management, with key risks documented in a comprehensive risk register. Each area of work is responsible for assessing and managing its own risks, overseen by a the board of trustees. The risk register is reviewed regularly by relevant boards and by the trustees to ensure risks are mitigated effectively through established policies, systems, and processes.

Staff Salaries & Benefits
The charity aligns to the National Joint Council (NJC) Salary Scale as a benchmark for determining salaries.

Conclusion
2025 has been a year of delivery with a focus on growth. The charity has remained steadfast in its commitment to supporting the guiding community and enhancing governance structures. Trustees and staff continue to work collaboratively to uphold the charity's mission, and we look forward to further progress and success in the coming year.

Objects
To advance the objects of the Girl Guides Association, focusing on the growth, empowerment, and development of girls and young women.

Aims
Girlguiding North West England is dedicated to empowering girls and young women to reach their full potential by providing support, guidance, and recognition to its valued leaders.

Main Objectives
The primary objectives of Girlguiding North West England are to:

- Train and support adult leaders in delivering the organisation's aims.
- Facilitate activities for both adults and girls at the local level through the provision of grants for uniforms and international trips, opportunities for networking, and large-scale training and events.

Strategies for Achieving Objectives
Building on the Guide Association Strategy https://www.girlguiding.org.uk/about-us/girlguidings-strategy/ – the focus has been the delivery of core strategic priorities:

- Enhancing the Girl Experience: Providing meaningful, enriching opportunities for girls and young women.
- Rewarding and Flexible Volunteering: Creating adaptable roles to attract and retain volunteers.
- Inclusive and Impactful: Ensuring all activities and opportunities are accessible to everyone.
- Achieving Sustainability and Efficiency: Establishing a sustainable organisation for the future.

The governance structure has facilitated the establishment of an operations board and specialised subgroups focussing on the priorities above, fostering greater collaboration between volunteers and staff. This ensures the effective planning and cohesive implementation of the charity's operational objectives.

The trustees have reviewed and implemented strategies in line with the Charity Commission's guidance on public benefit. They believe the charity's activities positively impact the public by fostering personal development, well-being, and leadership skills in girls, young women, and adults, thereby advancing the aims of the association.

Region activity 2025

Flexible & Rewarding Volunteering

Safer Guiding Training (previously known as A Safe Spce): Girlguiding's Safer Guiding training is a compulsory safeguarding training for all volunteers. It is designed to ensure the safety and wellbeing of girls, young women, and adults within the charity. In 2025, 2789 adult members completed their training.

Leadership Development Programme (LDP): This programme is a flexible, self-led learning journey designed to train adult volunteers to become qualified unit leaders; focusing on safety, inclusion, and engaging, youth-led programming. During 2025, a total of 33 courses were delivered, with 22 people completing their 'Becoming a Leader' qualification. 284 members, regardless of role, completed the 'Becoming a Leader Feeder Course'.

Young Leader Development Programme (YLDP): The Girlguiding YLDP is a training programme for volunteers aged 14–17 helping with Rainbow, Brownie, or Guide units. It empowers young leaders to build skills in leadership, communication, and safety through flexible modules. We have 105 Young Leaders working towards their 'Becoming a Leader' qualification. It is great to see many of our younger members taking an interest in leadership within Girlguiding.

Peer Education Training: This programme trains members aged 14–25 to lead interactive, empowering sessions for young members. Peer Educators use their own experiences to teach crucial topics like mental well-being, body confidence, and gender equality in a safe environment. The trainings boost confidence and skills for both the educators and the participants. 215 members enrolled onto a Peer Education training this year. While this number may seem small in comparison to previous years, the uptake in 2024 was due to a big push in demand for Peer Educators. We are looking to potentially do something similar to push for Peer Educators in 2026.

1st Response: 1st response training is crucial for ensuring individuals are equipped with lifesaving knowledge and know how to react quickly in an emergency. In 2025, 1394 members took part in First Aid training.

Trainer Qualifications: At the end of 2025, 67 volunteers hold trainer qualifications. 40 of our trainers deliver mandatory training (1st Response and Safer Guiding). The remaining trainers support us by training on other non-mandatory subjects.

Property Conference: We held a property conference in November 2025 with 38 volunteers in attendance. Key topics of the day included: legal, health and safety, insurance and fundraising and grants. Feedback from the event has been very positive with members appreciating the usefulness of the event.

Young Leader Sleepover: This year we re-introduced the Young Leader Sleepover as a ticketed event. It was held at the Girlguiding North West England Region Office. Young leaders were able to find out about The Queens Guide Award, Duke of Edinburgh Award and Peer Educators (to name a few). As well as this, they also got to make their own pizzas, watch a film and take part in other activities such as pyrography.



Adventure (previously known as Unrivalled Girl-Led Experience)

STEM Challenge Packs: This year we created two new challenge packs, STEM Superstar for Rainbows and Brownies (girls aged 4-10) and the Institution of Civil Engineering (ICE) pack for Guides and Rangers (girls aged 10-18). The packs' focus was on engaging girls with STEM related subjects and the Institute of Civil Engineering. The packs were created with the intention of getting more young girls interested in STEM or STEM related subjects. 2253 badges were sold.



Response to Girl's Attitude Survey: At Girlguiding North West England, we were concerned by the Girls' Attitudes Survey's findings. As a youth-led organisation, we aim to help our young members build their confidence, develop new friendships, and provide them with memories of a lifetime. In response the survey's finding, we developed a resource to continue advocating for our young members and to respond to the four areas in the Girls' Attitudes Survey. The resource and the accompanying campaign #IThinkME encouraged our young members to feel confident in themselves and their futures.



Events

Adventures...by the Mountains: As part of this year's International Day of the Girl, 2000 young members and leaders attended our weekend of fun, adventure, and rain! Adventures... by the Mountains was a huge success, and we loved seeing how joyful and determined our members were to try all different activities from archery, leap of faith, silent discos. It was a great weekend for everyone involved. https://youtu.be/noAiHR6-K5I?si=3c9JBFS3be3kj5E2 – Adventures...By the Mountains.





Pennie Way Challenge: On Saturday 28 June, over 700 members of Girlguiding set out with the objective of covering the route of the Pennine Way (268 miles) across one day. Many volunteers and members shared their experiences of the day, saying 'It was great to be part of such a big event'. Radio DJ, Sara Cox, was also spotted wearing her Girlguiding sash which featured one of our region badges on it!



RSPB: Volunteers and girls got the chance to take part in Outdoor Nature sessions as part of our partnership with RSPB. The aim of these nature sessions was to encourage members to get outside and explore green spaces. This partnership was formed through mutual passion to help connect young members with the outside world. 117 young members and 30 leaders attended these sessions and thought they made a real difference.



Social Walks: We have delivered two social walks, both in the Lake District, at Latrigg Viewpoint in May. We had 12 members take part. Social walks are a great way to bond with our peers as well as enhancing our mental health and wellbeing.

Miles Without Stiles: We created a social walk which was fully accessible to all users. The walk was held in August with 12 participants taking part at Tarn Hows in the Lake District. By making routes accessible for all users, this breaks down barriers and allows for everyone to enjoy the benefits of social walking, regardless of ability and accessibility.

Water Safety: We had four participants take part in the Water Safety Module training in October. All participants are working towards level 2 walking qualification

Going Away With: The Going Away With scheme is for any active leader who'd like to run overnight residentials for their girls. By completing the Going Away With scheme, you'll learn all about the practical elements of planning a residential - from health and safety to maintaining camping equipment. In 2025, 110 people completed their Going Away With qualification.

Residentials: This year, we challenged ourselves by giving each of our 18 counties a target of supporting five volunteers in 2025 (5 in 25) to achieve their Going Away With qualification (which enables them to take young members on residential experiences). Although not every county was able to take part, we were delighted that 110 volunteers achieved their qualification.

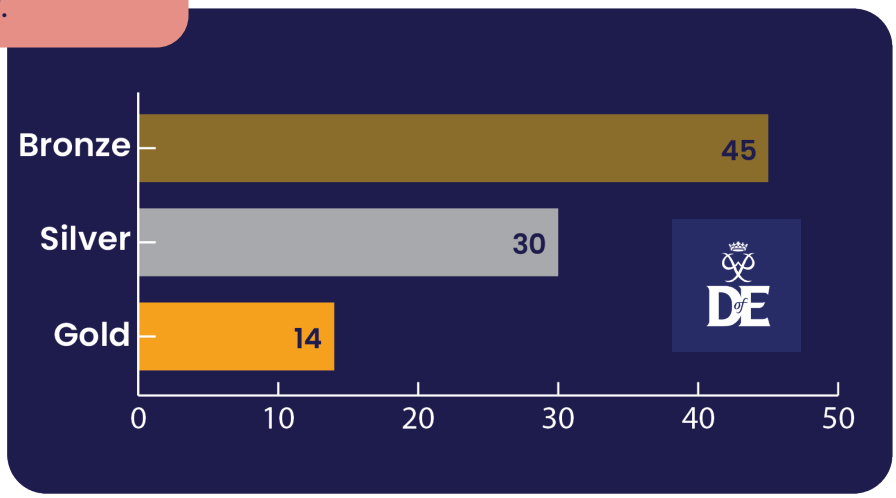
Training sessions for the Going Away With qualification were run throughout the year. These were well attended despite it not being compulsory.

We also had our 'Refresh Reset' course as a refresher for members who hadn't taken girls on residentials in some time.

Arts Awards: Arts Award takes young members on a creative journey exploring the arts world, discovering their potential as artists, developing leadership skills and gaining a recognised qualification along the way. We were delighted that our members were able to support 48 young members to complete their Discover Level Arts Award.

Queen's Guide Award: The Queen's Guide Award is the highest award for members aged 16 – 30. It gives them the chance to develop skills, give back to guiding and support the local community. This year we were pleased that six members were able to complete this challenging programme.

Duke of Edinburgh Award (DofE): Regionally, 89 people completed their DofE awards this year.



Travel Abroad Training: If volunteers plan on taking their units abroad, they are required to undergo travel abroad training. Travel abroad training was completed by 76 members this year.

International Trips: This year we were able to take young members and leaders on four trips around the world, they were:

- Cambodia – 16 girls and four leaders, which focused on building communities.
- Costa Rica – 16 girls and four leaders, which focused on conservation work.
- South Korea – 16 girls and four leaders, which focused on exploring culture.
- Croatia – 18 girls and three leaders, which had an International Community Experience (ICE) element to it.

International trips bring Girlguiding's values to life. They take adventure, friendship, and discovery and place it on a much bigger stage, allowing girls to broaden their horizons and develop and grow.









Inclusive & Impactful – Growth & Retention

Thanks and Recognition: For Volunteers Week this year we encouraged our young members to share who they are grateful for in Girlguiding North West England. It was wonderful to hear from our members how impactful our volunteers are and show that all their hard work makes such a difference to the lives of our members.

Awards: Our members can be nominated for an array of available awards by their fellow volunteers. These nominations are deliberated by our Awards Committee, and in the case of the national awards (Silver Fish, Guiding Star, Laurel) these are then deliberated by the National committee.

Region Chief Commissioner Award: Nine awards were approved and presented, these were for the following members;Ann Miller (Lancashire West), Caroline Kirkpatrick (Greater Manchester West), Emma Maudsley (Lanacshire North West), Jenny Patterson (Manchester), Lindsey Cooper (Cumbria South), Lynn Hall (Manchester), Lynne Chapman (Wirral), Janice McMinn (Greater Manchester West), Alison Young (Lancashire East)

Silver Fish Award: One nomination awarded and presented: Julie Walton (Cumbria North and previously Girlguiding North West England Region Chief Commissioner)

Laurel Award: One nomination awarded and presented: Becky Patten (Manchester).







DCMS: The Department for Culture, Media and Sport supports culture, arts, media, sport, tourism and civil society (DCMS).
We had the opportunity to be involved in a new 12-month funded project. The project aimed to recruit 100 volunteers and create 330 spaces in hard to reach (Index of Multiple Deprivation 1-5 or BAME) areas in the region. This brought £114k in funding which enabled the region to recruit and employ four Growth and Development workers and one data administrator. From this, we have begun partnership work with schools, local mosques and youth venues to develop taster sessions.
In 2025, we had 10 new guide and ranger units open in IMD (index of Multiple Deprivation) areas 1-4 with grant applications in progress (five have been approved).
We also wrapped up the 2023 – 2025 DCMS project, ending with 23 new guide and rangers open and supported by region.

Dixons Project: Dixons Academies focus on education in areas of high deprivation ensuring everyone up to the age of 18 have a proper education. Our partnership with Dixons Academies saw us delivering workshops across three schools in the Liverpool area. The aim of the project, 'Girls Solve', was to explore barriers which girls may face when engaging in school. By working with girls in these schools, we co-created solutions to help them and other girls facing the same barriers.

Expanding Our Reach: This year we designated some of our free reserves to support growth. In light of this, we have employed additional staff members to support growing membership in hard-to-reach communities. As well as this, three Guide and Ranger units have been opened, including a unit in Girlguiding British Overseas Territories (GGBOTs).

Open Growth: We held an open growth meeting for anyone interested in helping us to grow our membership and discuss new ideas. Ideas included looking at brand partnership, more notable ambassadors and campaign work aimed towards new volunteers.

Inspire
August bank holiday 'Murder Mystery': This was a highly successful event and was led by 19 of our Inspire members some of whom were not local to our region.

Inclusive & Impactful – Marketing & Communications

Competitions: We ran three competitions for our members this year.

Complete your own science experiment (Feb-March)
This competition was held in recognition of the International Day of Women and Girls in Science. The objective to plan and complete your own science experiment. One winner was chosen across Rainbows and Brownie units and another was chosen across Guides and Rangers. The winners of this competition were 2nd Ulverston Rainbows (Cumbria South) and 5th Penwortham Guides (Lancashire North West).

Create a Girlguiding North West England 'Day' Badge (April-July)
The aim of this competition was to design a badge in recognition of a new day that could happen in the Girlguiding calendar. One winner was chosen from across all sections of Girlguiding. The winner was Beth from 6th Chorlton Brownies (Manchester) with her 'Promise Day' badge.

Girlguiding North West England's Got Talent (August-November)
The task for this competition was to film a video of you or your unit performing a talent. Winners were chosen from across all sections. They are: 1st Green Lane Rainbows (Sefton), 1st Heywood Crimble Croft Brownies (Lancashire South East) and Alice Kowal, 1st Whitworth Guides (Lancashire East).





Appointment of Inclusion Advisers: This year we have worked hard to appoint lead volunteers (advisers) to support our inclusion work. We now have advisers for the following areas of inclusion; LGBTQIA+, socio-economic, disability and mental health.

University and Freshers Fairs: We attended seven university events across the North West. During these events, we gave out badges, lip balms, sweets and tote bags for people to take to promote GGNWE. We also had leaflets and postcards which people could take away to find out more about volunteering for Girlguiding; they could either scan the QR code on the postcards and leaflets to sign up or join via our online form on our iPad in person.

Region Communications: We predominantly use three platforms on online social engagement: Facebook, Instagram and LinkedIn. Our 1700 posts through the year have been shared over 4300 times; and 2700 comments have been left. April, May, June and December have been our highest months of engagement, with our average engagement rate at 6.49%. On Instagram, our Christmas give away was interacted with the most and on Facebook it was our post about Adventures...By the Mountains. Overall, Facebook receives the most engagement compared to other platforms. We have also had positive engagement on video streaming platforms such as YouTube and TikTok, with our most viewed YouTube being 'Think you know Girlguiding? Well check this out...' https://youtu.be/noAiHR6-K5I?si=0jX6gX-3ugGvp4ii and our most viewed video on TikTok was from our Youth Conference with 53.2K views!



Think you know Girlguiding? Well, check this out...

New Ambassadors: This year we were delighted to welcome two new ambassadors;
Dr Megan Argo is astrophysicist and reader at the University of Lancashire. As a Brownie, she achieved her 'stargazing badge' when an astronomer from Jodrell Bank visited her unit with a small telescope. She hopes to share her enthusiasms by encouraging young members to take an interest in STEM and think about careers in science!
Lieutenant Colonel Daniella Aspin is a member of the British Army and wants to use her role as an ambassador to inspire young members to look at non-traditional career paths where women are often underrepresented. Having served in the Army for 20 years and having been a member of Girlguiding since she was young, she wants young members to push themselves and achieve their goals no matter what they are!





Sustainable & Efficient

Marathon: Volunteers and members of the public took part in this year's Manchester Marathon, raising just under £3000 for Girlguiding North West England. They ran 26.2 miles, starting at Trafford Park and finishing at Oxford Road. The weather was very kind to our brave runners!



Sustainability: This year we introduced our social action project, Seasons of Sustainablity. Over the next four years we will be bringing our members fun, interactive, and engaging activity sheets that focus on new topics each season for our member to explore, discuss, and learn. Focusing on sustainability and climate change, these activity sheets will be a great experience for our members to find new, exciting ways to tackle climate change and help make a difference to our region. We have worked with other organisations to bring these ideas together and make something truly inspiring for our members.







Region Merchandise: Our branding is our identity and we take pride in it. This year we introduced more colours for our region hoodies, as well as new colours for our t-shirts. We want our members to take pride in their appearance as well as feeling comfortable in the clothes they are wearing, this refresh offers our members the chance to do both.

Legacy Project: This year we launched an area on our website and created an information leaflet. The leaflet detailed leaving a legacy to Girlguiding North West England and what leaving a legacy could mean to our members.

Fun Days: We ran nine fun days this year and had 95 attendees.

Hiring of Meeting Rooms: We continued to hire our meeting room space to generate income to support the costs of running the region office.

General

Cyber Security Accreditation: This year we achieved our Cyber Security Accreditation. This is a testament to our commitment to ensure we always use best practice and uphold the highest standards of cyber security.

Buckingham Palace Garden Party: Some of our volunteers attended the Garden Party at Buckingham Palace in May. It was a great day for everyone involved.



Financial review

Net Incoming Resources
The charity reported net incoming resources for the year of £1,127,640 (2024: £1,033,093) and net outgoing resources of £1,111,547 (2024: £1,119,823), as detailed in the Statement of Financial Activities on page 23.

Funding Sources
The primary source of funding for the charity continues to be members' subscriptions, amounting to £421,360 in 2025 (2024: £379,764). The most significant areas of expenditure include staff salaries, the delivery of programmes and activities, and the training of adult volunteers.

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

As of 31 December 2025, the charity held total reserves of £1,432,801 (2024: £1,416,708)
• Restricted Reserves: £43,996 (2024: £32,790) held for specific purposes as outlined on page 41.
• Designated Reserves: £319,174 (2024: £39,063) allocated for particular projects or initiatives (details on page 44).
• Fixed Asset Reserves: £803,025(2024: £803,367) representing the net book value of tangible fixed assets, including land and buildings.
• Unrestricted Reserves: £266,606(2024: £541,488) available for use at the discretion of the trustees to further the charity's objectives.

Free Reserves
Free reserves, defined as unrestricted funds less designated reserves and tangible fixed assets, represent the charity's working capital. At 31 December 2025, free reserves stood at the equivalent of 6 months' operating costs, which is above the trustees target.

The trustees have reviewed the financial needs and challenges facing the charity and anticipate utilising these additional reserves in 2026 to support ongoing building repair and maintenance, IT support review and modernisation.

Principal Risks and Uncertainties
The trustees have identified key risks, including:

- Growth: Potential slow growth in membership numbers and subscription income.
- Staff Recruitment: Challenges in the recruitment market, with vacancies that may be difficult to fill.
- Governance Structures: Oversight and support for the governance
- frameworks of counties, divisions, and districts, ensuring alignment with organisational policies and best practices.
- Financial Oversight: Providing financial guidance and support to all levels within the regional structure to promote fiscal responsibility and sustainability.
- Compliance and Volunteer Training: Ensuring adherence to training and qualification requirements for volunteers, particularly in areas related to residential events and activities involving taking girls away, to uphold safety and regulatory standards.

Fundraising Activities
The charity does not engage in public fundraising activities beyond charitable trading and does not use external fundraisers.

Looking Ahead: Key Plans for 2026

2026 will focus on building stability and driving growth across the organisation. The key priorities include:

- Delivering Memorable Experiences: Organising a range of exciting events and international opportunities to inspire and engage members.
- Growing Membership: Implementing strategies to attract new members and retain existing ones, ensuring sustained growth across all levels.
- Strengthening Governance: Providing targeted support to counties, divisions, and districts to enhance their governance structures and practices.
- Financial Oversight: Establishing measures to ensure robust financial oversight at all levels of Guiding, promoting transparency and accountability.
- Enhancing Compliance and Training: Strengthening compliance processes and delivering comprehensive training for volunteers, particularly to support safe and effective residential activities and trips.

These initiatives aim to foster a stronger, more sustainable organisation that continues to empower girls and young women while supporting its dedicated volunteers and leaders.

The trustees and staff remain committed to advancing the charity's mission and ensuring continued support for girls, young women, and volunteers across Girlguiding North West England.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

Rona Rommel

Date: 10 September 2026

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are responsible for preparing the Trustees' 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 and 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 year.

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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 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.

By order of the Board of Trustees

Rona Rommel

Date: 10 September 2026

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

Opinion

We have audited the financial statements of The Guide Association North West England (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charity's affairs as at 31 December 2025 and of its 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 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 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 requires 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 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 statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 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 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include Charities Act. In addition, we consider compliance with employee legislation, as fundamental to the Charity's operations;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

TO THE TRUSTEES OF THE GUIDE ASSOCIATION NORTH WEST ENGLAND

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 391 of the Companies Act 2014. 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.

Chris Hession

Digitally signed by Chris Hession
DN: cn=Chris Hession, c=GB, o=BK Plus Limited, email=Chris.Hession@BKPlus.co.uk
Date: 2026.09.16 11:09:54 +01'00'

Christopher Hession C.A. (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified
Sterling House
501 Middleton Road
Chadderton
Oldham
Lancashire
OL9 9LY
Date: .....

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**4**	2,202	-	2,202	2,604
Charitable activities	**5**	717,465	250,786	968,251	872,717
Other trading activities	**6**	147,935	-	147,935	148,396
Investments	**7**	9,252	-	9,252	9,376
Total income		876,854	250,786	1,127,640	1,033,093
Expenditure on:					
Other trading activities	**8**	140,501	-	140,501	131,807
Charitable activities	**9**	728,568	242,478	971,046	988,016
Total expenditure		869,069	242,478	1,111,547	1,119,823
Net income/(expenditure)		7,785	8,308	16,093	(86,730)
Transfers between funds		(2,898)	2,898	-	-
Net movement in funds	**13**	4,887	11,206	16,093	(86,730)
Reconciliation of funds:					
Fund balances at 1 January 2025		1,383,918	32,790	1,416,708	1,503,438
Fund balances at 31 December 2025		1,388,805	43,996	1,432,801	1,416,708

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	**4**	2,604	-	2,604
Charitable activities	**5**	682,869	189,848	872,717
Other trading activities	**6**	148,396	-	148,396
Investments	**7**	9,376	-	9,376
Total income		843,245	189,848	1,033,093
Expenditure on:				
Other trading activities	**8**	131,807	-	131,807
Charitable activities	**9**	781,862	206,154	988,016
Total expenditure		913,669	206,154	1,119,823
Net income and movement in funds		(70,424)	(16,306)	(86,730)
Reconciliation of funds:				
Fund balances at 1 January 2024		1,454,342	49,096	1,503,438
Fund balances at 31 December 2024		1,383,918	32,790	1,416,708

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**18**		5,211		7,688
Tangible assets	**19**		803,025		803,517
			808,236		811,205
Current assets					
Stocks	**20**	48,299		45,618	
Debtors	**21**	53,773		86,578	
Cash at bank and in hand		602,952		594,591	
		705,024		726,787	
Creditors: amounts falling due within one year	**22**	(80,459)		(121,284)	
Net current assets			624,565		605,503
Total assets less current liabilities			1,432,801		1,416,708
The funds of the charity					
Restricted income funds	**25**		43,996		32,790
Unrestricted funds	**26**		1,388,805		1,383,918
			1,432,801		1,416,708

The financial statements were approved by the trustees on .....

.....
Rona Rommel

THE GUIDE ASSOCIATION NORTH WEST ENGLAND
GIRLGUIDING NORTH WEST
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**29**		7,040		(152,256)
Investing activities					
Purchase of tangible fixed assets		(7,931)		(21,836)	
Investment income received		9,252		9,376	
Net cash generated from/(used in) investing activities			1,321		(12,460)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			8,361		(164,716)
Cash and cash equivalents at beginning of year			594,591		759,307
Cash and cash equivalents at end of year			602,952		594,591

1 Accounting policies

Charity information

The Guide Association North West England is a charity registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 15.

1.1 Accounting convention

The financial statements have been prepared in accordance the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the charity and which have not been designated for other reserves. Where unrestricted funds have been earmarked for a particular project, they have been designated as 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 subject to specific conditions by donors or grantors as to how they may be used. The costs of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming subscriptions and similar resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be 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 date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

1 Accounting policies **(Continued)**

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

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

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

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.

1.5 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.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	33.33% straight line

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Office and kitchen equipment	25% on written down value
Computer equipment	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

No depreciation has been recognised in respect of leasehold as in the opinion of the Trustees the cost is it's residual value.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Deposits received in advance are recognised at the amount equal to amounts received from members in respect of trips and events which will be held in future accounting periods.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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.

Depreciation
Estimating the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

4 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	2,202	2,604

5 Income from charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Projects	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Members' subscriptions	421,360	-	-	-	421,360
Events	-	4,220	-	-	4,220
International trips	-	2,610	173,121	-	175,731
Grant funding	40,000	-	-	-	40,000
Other funding income	53,920	-	-	273,020	326,940
	515,280	6,830	173,121	273,020	968,251
Analysis by fund					
Unrestricted funds - general	425,752	6,830	173,121	111,762	717,465
Restricted funds	89,528	-	-	161,258	250,786
	515,280	6,830	173,121	273,020	968,251

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Projects	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Members' subscriptions	379,764	-	-	-	379,764
Events	-	3,418	7,343	-	10,761
International trips	-	207,646	66,656	-	274,302
Other funding income	51,744	-	-	156,146	207,890
	431,508	211,064	73,999	156,146	872,717
Analysis by fund					
Unrestricted funds - general	383,623	211,064	66,656	21,526	682,869
Restricted funds	47,885	-	7,343	134,620	189,848
	431,508	211,064	73,999	156,146	872,717

6 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	20,870	24,925
Fundraising events	3,032	8,205
Shop income	124,033	115,266
Other trading activities	147,935	148,396

7 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	9,252	9,376

8 Expenditure on other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	5,185	2,509
Staff costs	4,955	2,856
	10,140	5,365
Trading costs		
Operating charity shops	106,671	107,713
Other trading activities	1,366	4,118
Staff costs	22,324	14,611
	130,361	126,442
Total costs	140,501	131,807

9 Expenditure on charitable activities

	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Direct costs						
Staff costs	34,633	-	15,829	-	113,444	163,906
Depreciation and impairment	619	-	-	-	-	619
Operation costs	515	229	1,863	1,590	15,194	19,391
Events	-	4,714	18,801	611	-	24,126
Trips	-	10,349	271,342	-	-	281,691
Training	-	-	-	4,750	-	4,750
Starting a New Unit	-	-	-	-	5,753	5,753
UYF DCMS new unit	-	-	-	-	10,884	10,884
UYF DCMS waiting list	-	-	-	-	6,023	6,023
Travel and meeting costs	-	512	-	650	-	1,162
Uniforms	-	-	-	-	4,948	4,948
	35,767	15,804	307,835	7,601	156,246	523,253
Grant funding of activities (see note 11)	40,000	-	-	-	-	40,000
Share of support and governance costs (see note 12)						
Support	14,766	63,102	175,584	50,595	85,550	389,597
Governance	11,644	-	6,552	-	-	18,196
	102,177	78,906	489,971	58,196	241,796	971,046
Analysis by fund						
Unrestricted funds - general	26,845	78,906	479,071	58,196	85,550	728,568
Restricted funds	75,332	-	10,900	-	156,246	242,478
	102,177	78,906	489,971	58,196	241,796	971,046

9 Expenditure on charitable activities **(Continued)**

Previous year:	Operational support	Girl Experience	Growth, Retention & Engagement	Learning & Development	Projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	52,016	-	-	-	61,430	113,446
Depreciation and impairment	200	-	-	-	-	200
Operation costs	982	8,482	6,728	3,005	653	19,850
Events	-	3,348	29,674	934	-	33,956
Trips	-	23,569	284,895	-	-	308,464
Training	-	-	9	5,105	-	5,114
Starting a New Unit	-	-	-	-	8,854	8,854
UYF DCMS new unit	-	-	-	-	12,951	12,951
UYF DCMS waiting list	7	-	-	-	18,186	18,193
Travel and meeting costs	-	272	-	2,249	-	2,521
Uniforms	-	-	-	49	4,360	4,409
	53,205	35,671	321,306	11,342	106,434	527,958
Grant funding of activities (see note 11)	40,340	-	250	-	-	40,590
Share of support and governance costs (see note 12)						
Support	14,336	100,452	200,157	15,565	64,754	395,264
Governance	8,564	-	15,640	-	-	24,204
	116,445	136,123	537,353	26,907	171,188	988,016
Analysis by fund						
Unrestricted funds - general	23,730	136,123	530,348	26,907	64,754	781,862
Restricted funds	92,715	-	7,005	-	106,434	206,154
	116,445	136,123	537,353	26,907	171,188	988,016

10 Description of charitable activities

Operational support
Our team of county coordinators support counties with their delivery of events and training.

Girl Experience
Providing amazing opportunities to young members of Girlguiding North West England through events and trips.

Growth, Retention & Engagement
Supporting the development of membership growth, retention and engagement through the provision of events, communications and media coverage.

10 Description of charitable activities **(Continued)**

Learning & Development

Adult members support and training activities (face to face and via the learning platform) to enable members to develop skills and to carry out their roles, this includes trainings (including mandatory trainings such as 1st Response and A Safe Space) as well as support for trainers and commissioners.

Projects

Working in partnership with organisations to provide challenge packs and competitions to engage our members.

11 Grants payable

	Operational support	Operational support	Growth, Retention & Engagement	Total
	2025	2024	2024	2024
	£	£	£	£
Grants to individuals	40,000	40,340	250	40,590

Grants are provided to individual members towards the provision of uniform, funding for international trips, and to contribute towards training or travelling costs for regional events.

12 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	305,154	299,921
Depreciation	10,280	17,466
Rates and water	5,737	5,617
Heat and light	9,363	10,791
Insurance	5,956	5,625
Telephone, postage, printing and stationery	12,766	12,547
Other premises costs	10,126	17,541
Miscellaneous expenses	455	1,848
IT costs	22,699	18,335
Travel and meeting costs	6,259	4,597
Training	802	976
Governance costs	18,196	24,204
	407,793	419,468
Analysed between:		
Operational support	26,410	22,900
Girl Experience	63,102	100,452
Growth, Retention & Engagement	182,136	215,797
Learning & Development	50,595	15,565
Projects	85,550	64,754
	407,793	419,468

12 Support costs allocated to activities **(Continued)**

	2025	2024
Governance costs comprise:	**£**	**£**
Audit fees	11,380	8,564
Accountancy	264	-
Governance costs	6,552	15,640
	18,196	24,204

Support costs are allocated on the following basis: staff salaries on estimate of time spent; all other costs on basis of use of resources.

13 Net movement in funds

	2025	2024
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	9,230	8,564
- for other financial services	2,150	-
Depreciation of owned tangible fixed assets	8,422	11,697
Loss on disposal of tangible fixed assets	-	929
Amortisation of intangible assets	2,477	5,040

14 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2025	2024
	£	**£**
For audit services		
Audit of the financial statements of the charity	9,230	8,564
For other services		
All other non-audit services	2,150	-

15 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses of £1,903 (2024: £8,831) were reimbursed to 4 (2024: 10) Trustees to cover out of pocket travel and meeting costs for their role as Trustees. In addition expenses of £nil (2024: £nil) were reimbursed to 0 (2024: 0) Trustees to cover out of pocket travel and meeting costs for undertaking safeguarding roles.

16 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total staff	16	15

Employment costs	2025 £	2024 £
Wages and salaries	418,553	377,023
Social security costs	40,282	24,032
Other pension costs	37,504	29,779
	496,339	430,834

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	-	1
£70,001 to £80,000	1	-

Defined contribution pension payments have been made through the main Guide Association scheme. At the year end, the defined contribution liability amounted to £67 (2024: £0) and is allocated to unrestricted funds.

Remuneration of key management personnel

The key management personnel of the charity comprise the Executive Manager, the Head of Membership Growth and Development and the Finance Manager. The total employee benefits of the key management personnel were £159,258 (2024: £138,530).

17 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

18 Intangible fixed assets

	Website development
	£
Cost	
At 1 January 2025 and 31 December 2025	28,374
Amortisation and impairment	
At 1 January 2025	20,686
Amortisation charged for the year	2,477
At 31 December 2025	23,163
Carrying amount	
At 31 December 2025	5,211
At 31 December 2024	7,688

19 Tangible fixed assets

	Leasehold land and buildings	Office and kitchen equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	772,740	98,504	56,496	927,740
Additions	-	1,452	6,479	7,931
At 31 December 2025	772,740	99,956	62,975	935,671
Depreciation and impairment				
At 1 January 2025	-	79,015	45,209	124,224
Depreciation charged in the year	-	5,235	3,187	8,422
At 31 December 2025	-	84,250	48,396	132,646
Carrying amount				
At 31 December 2025	772,740	15,706	14,579	803,025
At 31 December 2024	772,740	19,489	11,288	803,517

20 Stocks

	2025	2024
	£	£
Goods for resale	48,299	45,618

21 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	12,683	30,989
Other debtors	5,443	5,627
Prepayments and accrued income	35,647	49,962
	53,773	86,578

22 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	**£**
Other taxation and social security		225	863
Deferred income	**23**	55,338	96,247
Trade creditors		12,752	15,874
Other creditors		67	-
Accruals		12,077	8,300
		80,459	121,284

23 Deferred income

	2025	2024
	£	**£**
Other deferred income	55,338	96,247

Deferred income is included in the financial statements as follows:

	2025	2024
	£	**£**
Deferred income is included within:		
Current liabilities	55,338	96,247

	2025	2024
	£	**£**
Movements in the year:		
Deferred income at 1 January 2025	96,247	132,791
Released from previous periods	(96,247)	(132,791)
Resources deferred in the year	55,338	96,247
Deferred income at 31 December 2025	55,338	96,247

Other deferred income relates to monies received in advance for international trips yet to be provided.

24 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	37,504	29,779

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
County Coordinator Fund	(6,378)	38,628	(35,333)	3,083	-	-
Royal Lancashire Show	1,519	-	-	-	-	1,519
UYF DCMS waiting list project	865	103,303	(100,801)	-	-	3,367
Children in Need Fund	5,866	-	-	-	-	5,866
Cost of Living Fund	(1,174)	40,000	(40,000)	1,174	-	-
Electricity North West Partnership	1,359	-	-	(1,359)	-	-
Overseas Territories	20,518	44,450	(40,250)	-	-	24,718
Overseas Cafe Fund	10,214	13,505	(15,194)	-	-	8,525
Dixon Project	-	10,900	(10,900)	-	-	-
	32,790	250,786	(242,478)	2,898	-	43,996

25 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
County Coordinator Fund	350	45,647	(52,376)	-	-	(6,379)
Royal Lancashire Show	1,181	7,343	(7,005)	-	-	1,519
UYF DCMS waiting list project	3,060	84,652	(86,848)	-	-	864
Children in Need Fund	3,629	2,237	-	-	-	5,866
Cost of Living Fund	39,167	-	(40,340)	-	-	(1,173)
Electricity North West Partnership	1,532	19	(192)	-	-	1,359
Sea Life Partnership	177	-	(177)	-	-	-
Overseas Territories	-	49,948	(19,216)	-	-	30,732
	49,096	189,848	(206,154)	-	-	32,790

25 Restricted funds **(Continued)**

County Co-ordinator Funds and Computers
Counties (Cheshire Border, Cheshire Forest, Manchester, Sefton, Lancashire South, Greater Manchester West, Isle of Man, Lancashire East, Wirral, Cumbria South and Lancashire South East) have funded staff administrators who are employed through the Region Office.

Royal Lancashire show
These funds are managed regionally to enable the organisation and delivery of the 'Childrens Village' area at the Royal Lancashire show. This is coordinated each year by Girlguiding North West England volunteers.

UYF DCMS waiting list project fund
Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. Support Uniformed Youth Organisations to build their internal capacity to scale up sustainably.

Children in Need
Children in Need funding for 2022 was awarded to support members in 2023, The criteria in regard to this fund was rather general, but preferably to support positive stories. As a result, these funds were designated to fund transport grants, but can be redesignated into the general grant fund at any point.

Cost of Living Fund
A fund to support our members with any cost of living issue associated with being a member of Girlguiding North West England, this could cover membership fees, subscription costs, event/activity costs, meeting room rent or anything else to support members to join or remain part of the charity.

Electricity North West Partnership
Funding to help support 'Girl Power' challenge packs whilst promoting the benefits of ENWL's extra care register.

Overseas Territories
Girlguiding British Overseas Territories, like the counties that are part of the region, but for international units.

Dixon Project
The Dixon project was funding to support working with three Dixon schools in Liverpool. The project was to give girls a 6 week Girlguiding inspired experience but in a school setting, focusing on giving them skills around confidence and empowerment.

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,019	-	(168)	-	851
Ranger and YL Bursary	2,798	-	-	-	2,798
Residential & Outdoor Bursary	5,299	-	-	-	5,299
Subscription Support Grant	16,414	-	-	-	16,414
International Trips Fund	8,318	8,554	(654)	-	16,218
Adventures in	2,416	93,348	(75,968)	-	19,796
Accessible Adventure	-	6,600	(6,600)	-	-
Growth and retention fund	-	-	-	200,000	200,000
Complaints & Safeguarding investigations	-	-	(5,169)	60,000	54,831
General funds	1,344,856	768,352	(780,510)	(262,898)	1,069,800
	1,383,918	876,854	(869,069)	(2,898)	1,388,805

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Inspire bursary	2,798	-	-	-	2,798
Marshall Trust	1,357	-	(337)	-	1,020
Ranger and YL Bursary	2,798	-	-	-	2,798
Residential & Outdoor Bursary	5,299	-	-	-	5,299
Subscription Support Grant	16,664	-	(250)	-	16,414
International Trips Fund	-	8,850	(532)	-	8,318
Adventures in	-	12,676	(10,260)	-	2,416
General funds	1,425,426	821,719	(902,290)	-	1,344,855
	1,454,342	843,245	(913,669)	-	1,383,918