THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

STATEMENT OF FINANCIAL ACTIVITY
AND BALANCE SHEET FOR THE YEAR ENDED
31 DECEMBER 2025

Mayes Business Partnership Limited
Chartered Certified Accountants
First Floor Offices, Red Rose Court
Clayton-Le-Moors
Lancashire
BB5 5JR

THE GUIDE ASSOCIATION - LANCASHIRE EAST

Registered Charity No. 521710

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REFERENCE AND ADMINISTRATIVE DETAILS

YEAR ENDED 31 DECEMBER 2025

CHARITY REGISTRATION NUMBER

521710

EXECUTIVE COMMITTEE & TRUSTEES

County Commissioner:	Patricia Beesley	
Assistant County Commissioner/Chair of Finance:	Karen Pashley	
Assistant County Commissioner:	Ailyn Garley	
County Treasurer:	Lauren Bradshaw	
Membership Support & CRB:	Lynne Atherton	
Trustees:	Christine Barnes	
	Florence Bushby	
Division Commissioners:	Annette Spokes Ellis	(Appointed January 2025)
	Hazel Dalton	
	Harriet Wibberley Smith	
	Jacqueline Cronshaw	
	Katie Ward	
	Nicola Smith	
	Nicola Mellor	(Resigned June 2025)
	Carol Pike	(Appointed October 2025)
	Kayleigh Ritchie	

REGISTERED OFFICE

6 Winchester Road
Padiham
Lancashire
BB12 7DN

INDEPENDENT EXAMINER

Mayes Business Partnership Limited
Chartered Certified Accountants
First Floor Offices, Red Rose Court
Clayton-Le-Moors
Lancashire
BB5 5JR

INVESTMENT MANAGERS

Hedley & Co
Salesbury Hall Road
Ribchester
PR3 3XR

TRUSTEES REPORT

YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in preparing the annual report and financial statements of the charity.

TRUSTEES OF THE CHARITY

The names of the trustees who have served during the year and since the year end can be found on page 1.

OBJECTIVES AND ACTIVITIES

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

PUBLIC BENEFIT STATEMENT

As a county we deliver public benefit by providing opportunities for girls and young women to develop emotionally, mentally, physically and spiritually, in line with our charitable object. Through weekly meetings, events and community activities, we help young people build confidence, leadership skills and resilience, enabling them to make a positive contribution to their communities and the wider world.

STRATEGIC REPORT

ACHIEVEMENTS AND PERFORMANCE

In 2025 we successfully supported more girls and women to participate in International, Regional and local activities both inside and outside of Girlguiding. Like many charities who rely on volunteers, 2025 continued to be a challenge for volunteer recruitment and retention. We supported Divisions to improve governance, grow volunteer numbers to better serve members and support volunteers by strengthening local support teams.

FINANCIAL REVIEW

County set its levy at £7.50 and continued to support levels and units by encouraging budget planning, use of gift aid and signposting to hardship and other grants where applicable.
Modest charges for three yearly first aid courses for girl facing volunteers continues to enable quality resources and materials to be used and handbooks to be provided to attendees.
County and Division volunteers continued to be supported by County providing one day per week of a staff member employed by Region to support us in our volunteer recruitment and retention activities and reporting.
The Trustees acknowledge the outcome for the year, as noted on page 5, and endeavour to balance the books each year.

RESERVES POLICY

The Trustees do not acknowledge a formal reserves policy, but monitor the ongoing expenditure of the charity regularly and make decisions accordingly.

PLANS FOR FUTURE PERIODS

In 2026 the County will welcome a new County Commissioner supported by a new County Exec team. Planning is well underway for delivering exciting and adventurous day and residential activities to members of all ages in 2026 and 2027.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's organisational structure is in line with our Royal Charter that was granted on the 14th December 1922, full details can be found at https://www.girlguiding.org.uk/globalassets/docs-and-resources/quality-and-compliance/royal-charter.pdf

INVESTMENTS

The investments are held in the names of the Executive Committee on behalf of The Guide Association - Lancashire East and are recorded at their current market value. The historic cost of the investment was £51,945 (2024: £51,945).

STATEMENT OF EXECUTIVE COMMITTEE'S RESPONSIBILITIES

Charity Law requires the Executive Committee to prepare accounts for each financial year. In preparing those accounts the Executive Committee are required to:

i) select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent:

ii) prepare the accounts on the going concern basis unless it is not appropriate to presume that the Association will continue to operate.

The Executive Committee are responsible for keeping proper accounting records to disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the accounts comply with the Charities Acts 2011.

APPROVAL

This report was approved by the Executive Committee on 24th June 2026 and signed on their behalf.



Patricia Beesley
County Commissioner

INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE AND TRUSTEES

YEAR ENDED 31 DECEMBER 2025

We report on the accounts of the Association for the year ended 31 December 2025 which comprise the statement of Financial Activities, the Balance Sheet and Notes to the Financial Statements set out on pages 4 to 9.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. Our 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 Independent Examiner'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 for our examination work.

Respective responsibilities of the Executive Committee and examiner

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

It is our responsibility to:

i) Examine the accounts (under Section 145 of the Charities Act 2011);
ii) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
iii) To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

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

Independent Examiner's statement

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

(1) which gives us reasonable cause to believe that in, any material respect, the requirements:

(a) to keep accounting records in accordance with Section 130 of the Charities Act 2006; and
(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Mayes Business Partnership Limited
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First Floor Offices, Red Rose Court
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Date: 24th June 2026

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

		Notes	2025		2024	
			£	£	£	£
INCOME						
Membership Subscriptions			19,852		19,517	
Training resources			960		3,481	
Donation and grants		**2**	2,078		3,527	
Misc Income		**3**	1,530		406	
				24,420		26,931
RECEIPTS IN RESPECT OF EVENTS & TRAINING						
Adults:	Training and development		800		1,730	
Girl Events:	All age groups		-		8,577	
	5-7		5,780		7,710	
	7-10		8,180		2,870	
	10+		62,740		34,173	
	14+		34,694		3,612	
				112,194		58,672
INVESTMENT INCOME						
M & G Charifund			4,803		4,575	
Blackrock			410		375	
Bank interest			2,382		2,729	
				7,595		7,679
TOTAL INCOME - UNRESTRICTED FUNDS				144,209		93,282
EXPENDITURE						
Membership Subscriptions			715		889	
Telephone, Travelling and General Expenses			2,028		1,667	
Admin Support			4,770		5,485	
Printing, Stationery and Postage			184		305	
Investment management costs		**4**	60		65	
Grants and Sponsorship		**5**	5,117		923	
Insurance			442		834	
Accountancy			960		960	
				14,276		11,128
EVENTS AND TRAINING						
Adults:	Training, Meetings & Development		10,126		8,596	
Girl Events:	All age groups		145		2,220	
	5-7		6,896		8,123	
	7-10		7,717		3,850	
	10+		71,775		21,156	
	14+		33,848		7,776	
				130,507		51,721
TOTAL EXPENDITURE - UNRESTRICTED FUNDS				144,783		62,849
EXCESS OF (EXPENDITURE OVER INCOME) IN UNRESTRICTED FUNDS				**(574)**		**30,433**
RESTRICTED FUNDS:						
EXCESS OF INCOME OVER EXPENDITURE:				-		-
EXCESS OF (EXPENDITURE OVER INCOME) IN ALL FUNDS				**(574)**		**30,433**

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2025

ASSETS	Notes	2025		2024	
		£	£	£	£
INVESTMENTS					
5,083 Units M&G Charifund		87,811		74,842	
10,000 Units Blackrock FM		11,909		11,255	
	8		99,720		86,097
CASH AND BANK ACCOUNTS					
Community Account		56,337		89,034	
Cash at Stockbrokers		9,010		3,738	
Petty Cash		58		176	
Nationwide Savings Account - 90141091		44,670		42,877	
Nationwide Savings Account - 90141105		30,484		484	
			140,559		136,309
CURRENT ASSETS					
Stock	**9**	2,028		1,960	
Debtors	**10**	2,696		2,048	
			4,724		4,008
TOTAL ASSETS			**245,003**		226,414
LESS: LIABILITIES					
Creditors: amounts falling due within one year	**11**		6,500		960
LESS: PROVISIONS FOR LIABILITIES AND CHARGES					
Market value adjustment for investments			47,775		34,152
NET ASSETS			**190,728**		191,302
REPRESENTED BY:					
Unrestricted Capital Fund					
Brought Forward			191,302		160,678
Released from Restricted Funds					191
Excess of (Expenditure over Income)/					
Income over Expenditure			(574)		30,433
Carried Forward			190,728		191,302

1 Summary of significant accounting policies

(a) General information and basis of preparation

The Guide Association is an unincorporated Charity registered in England / Wales . In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote the education and wellbeing of girls and young women.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.
The financial statements have been prepared in accordance with the charity's governing document and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice" 2019, applicable to charities preparing their accounts.

The significant accounting policies applied in the preparation of these financial statements are set out below, modified to include the revaluation of listed investments and to include investments and certain financial instruments at fair value. These policies have been consistently applied to all years presented unless otherwise stated.
The charity has taken advantage of the provisions in the SORP for charities not to prepare a cashflow statement.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 cost 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 when necessary. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

(c) Income recognition

All incoming 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.

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

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. 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.

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.

1 Summary of significant accounting policies (continued)

(c) Income recognition (continued)

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes expenditure
- Expenditure on charitable activities includes events and training
- Other expenditure represents those items not falling into the categories above

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

(f) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate

Donated stocks are fair valued as described in (c) above.

(g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1 Summary of significant accounting policies (continued)

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) Donated services

The charity benefits from the time freely given by the volunteers who receive no remuneration for this time.

2 Income from donations and grants

	2025 £	2024 £
Donations	25	40
Grants	825	3,487
Legacies	1,228	-
	2,078	3,527

3 Miscellaneous income

	2025 £	2024 £
Sales of products	1,502	-
Compensation	-	146
Other miscellaneous	28	260
	1,530	406

4 Investment management costs

	2025 £	2024 £
Hedley & Co custody fees	60	65

5 Analysis of grants

	2025 £	2024 £
Hardship grant	3,832	-
Grants and awards	1,285	923
	5,117	923

6 Net expenditure for the year

Net expenditure is stated after charging/(crediting):	2025 £	2024 £
Operating lease rentals	1,760	1,367
Profit on fair value movement of investments	(13,623)	(2,378)

7 Independent examiner's remuneration

The independent examiner's remuneration amounts to £960 (2024- £960)

8 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.
Trustees are entitled to reclaim out of pocket expenses which are then categorised as the expenditure of the charity.

9 Fixed asset investments

	Listed Investments
Cost or valuation	**£**
At 01/01/2025	51,945
Additions	-
Disposals	-
At 31/12/2025	51,945
Revaluations	
At 01/01/2025	(34,152)
Market value uplift	(13,623)
Market value reduction	-
Eliminated on disposals	-
At 31/12/2025	(47,775)
Carrying amount:	
At 31/12/2025	99,720
At 31/12/2024	86,097

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

10 Stocks

	2025	2024
	£	£
Finished goods	2,028	1,960

All stock held is for resale.

11 Debtors

	2025	2024
	£	£
Trade debtors	67	703
Prepayments	814	-
Accrued interest	1,815	1,345
	2,696	2,048

12 Creditors: falling due within one year

	2025	2024
	£	£
Accruals	960	960
Other creditors	5,040	-
	6,000	960

13 Related party transactions

The only related party transactions that have taken place during the year are expenses paid to volunteers on normal terms.