Charity registration number 524795

THE GUIDE ASSOCIATION – SHEFFIELD COUNTY
Also known as Girlguiding Sheffield

ANNUAL REPORT AND
FINANCIAL STATEMENTS
For the year ended 31 December 2025

Receipts-and-payments accounts with revised 2024 comparatives

The Guide Association – Sheffield County

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The Guide Association – Sheffield County
Administrative information
For the year ended 31 December 2025

Other names the charity is known by:
Girlguiding Sheffield

Trustees during the year were:

Name	Position	Information to note
Jemma Taylor	County commissioner	
Alison Brown	Assistant County commissioner	
Judy Hulley	Division Commissioner	
Gillian Andrews	Division Commissioner	Resigned
Jo Chamberlain	Division Commissioner	Resigned
Emma Ede	Division Commissioner	Resigned
Heather Todd	Division Commissioner	
Claire Hollingworth	Division Commissioner	
Pauline Winn	Division Commissioner	Appointed
Valerie Peacock	Division Commissioner	Appointed
Jenny Marsden	Division Commissioner	Appointed

Other positions

Jo Taylor	Secretary	Resigned
Lucy Sharp	Secretary	Appointed
Sue Hubbert	President	

Principal Address:
Guide House
41Townhead Street
Sheffield
S1 2EB

Charity number: 524795

Independent Examiner

Stephen Jackson

59 Dalewood Avenue
Sheffield
S8 0EG

The Guide Association – Sheffield County
Trustees' annual report
For the year ended 31 December 2025

The trustees submit their annual report and the financial statements for the year ended 31 December 2025.

Structure, governance and management
The charity is operated under the rules of its constitution, last revised on 11 November 2009 and approved by North East England Guide Association.

The Guide Association Trust Corporation holds the title to property held.

Overall management of the charity is the responsibility of the Executive Committee. Day to day activity is carried out by volunteers and paid staff.

Charitable Aims and objectives
In line with all guiding organisations, The Guide Association - Sheffield County is known by the operating name Girlguiding Sheffield. Its objectives are to develop, promote and advance Guiding in Sheffield in line with the Guide Association's aim and statement of purpose.

The aim of guiding is to help girls and young women develop emotionally, mentally, physically, and spiritually so that they can make a positive contribution to their community and the wider world.

Girlguiding exists to help girls and young women find their voice, build skills and confidence - inspiring them to discover the best in themselves and empower them to make a positive difference in their community.

The trustees, mindful of their responsibility to ensure that all activities undertaken by the charity are for public benefit declare that, in discharging this responsibility, they have paid due regard to the guidance issued by the Charity Commission on public benefit.

Activities and achievements
The principal activities of the charity include but are not limited to:

- holding regular meetings for Rainbows, Brownies, Guides and Rangers.
- organising activity days and training events for girls and leaders; and
- organising indoor and outdoor residential events both within the UK and abroad.

Over the past year, we have continued to work hard to support our members, strengthen our organisation and ensure that Girlguiding remains a positive and valued experience for girls and young women across the county.
Adult membership has grown by 2% over the year, while young membership has remained steady. This is encouraging and reflects the continued commitment of our volunteers and the work taking place within our units to provide exciting opportunities for our members.

We have listened to feedback from our members regarding our property and have recognised that the current premises are no longer financially viable. Following careful consideration, we have taken the decision to sell the property and are actively exploring the possibility of securing smaller, more manageable premises that better meet our needs and reduce ongoing financial commitments.

To strengthen our organisational support and ensure we are meeting our responsibilities as an organisation, we have acquired the services of an external HR company. This will provide access to professional advice and guidance, supporting both our volunteers and the County in dealing with employment and HR matters appropriately.

Member safety and compliance remain a priority. We continue to work closely with Division Commissioners, who undertake monthly checks to ensure that our members are meeting the required standards and that our units are operating safely and effectively.

Our adult weekend away was a huge success, providing a valuable opportunity for volunteers to come together, enjoy new experiences and strengthen friendships across the county. We hope to organise another event in 2027, recognising the importance of investing in and celebrating our adult volunteers.

We have also continued to recognise the dedication and commitment of our members through our awards programme. It is always a pleasure to celebrate those who go above and beyond, giving their time, energy and enthusiasm to provide the best possible opportunities for our young members.

Throughout the year, we have continued to support our divisions, districts and units, encouraging growth, maintaining compliance and ensuring volunteers have access to the advice and guidance they need. We remain committed to providing a supportive environment in which our volunteers feel valued, and our young members can thrive.

In steering a steady course, we have continued to support our members by:

- Regular Trustee meetings – in line with our constitution
- Regular Executive Committee meetings – in line with our constitution
- Division and District meetings have been held
- Monthly drop-in sessions have been maintained to allow volunteers to access information and advice, express their views and be heard
- support adult volunteers to reach minimum compliance requirements with regards First Response training
- Continued to encourage and support a thanks and recognition programme through local and national awards and long service recognition.
- Reviewing our local management structures to ensure they are fit for purpose
- Supporting our wider organisation to grow and continue to be relevant to young people and society.

Financial Overview

Our main source of income continues to be the County levy on annual subscriptions. During the year, the Trustees have carefully considered the level of the levy, taking into account the usual seasonal dip in membership numbers immediately before annual subscription invoices are produced. This has enabled us to make informed decisions about our income requirements while remaining mindful of the financial impact on our members.

We continue to monitor expenditure carefully and scrutinise event budgets to ensure that our activities are financially sustainable. Our aim is for county events to be self-funding, with budgets planned to avoid both a financial loss and the generation of a significant surplus. This approach allows us to continue offering a varied programme of opportunities for our members while managing our resources responsibly.

We are also committed to ensuring that financial circumstances do not prevent members from participating in Guiding activities. A 'Help Out Fund' remains available to provide support to units and leaders who may need financial assistance, helping to ensure that opportunities remain accessible and inclusive.

The decision to sell our existing property reflects our recognition that we must make financially sustainable decisions for the future. We will continue to explore the possibility of securing smaller, more manageable premises that better meet our needs and reduce ongoing operating costs.

We will also continue to explore opportunities for external funding and grants to support our activities and development, while ensuring that our financial commitments remain appropriate and sustainable. Through careful financial management, the Trustees aim to protect the county's resources, support our volunteers and ensure that Girlguiding continues to provide valuable opportunities for girls and young women across the county.

Future Plans

Alongside our regular meetings and the day-to-day delivery of guiding, we will continue to focus on stability, development and growth across the county.

Our priorities for the coming year include:

- Continuing to support units with membership growth and the recruitment and retention of adult volunteers.
- Maintaining high standards of compliance through regular checks and support from Division Commissioners.
- Progressing the sale of our existing property and identifying suitable, smaller premises for the future.
- Making full use of our external HR support to ensure good practice and appropriate guidance.
- Continuing to provide training and development opportunities for our volunteers.
- Maintaining our programme of county events and activities for all sections.
- Continuing our awards and recognition programme to celebrate the achievements and dedication of our volunteers.
- Planning another successful adult weekend away, with the aim of holding this in 2027.

We will maintain our programme of county activities, including:

- Leadership development opportunities.
- Yates Trophy – our annual Guide challenge event.
- Thinking Day celebrations.
- Brownie Trophy Day – our annual Brownie challenge event.
- Section arts and outdoor events.
- County events for all sections.
- County camp – our annual weekend.
- Celebration and recognition of our volunteers.

We will continue to support our adult volunteers, ensuring they have the skills, confidence and resources to deliver exciting and rewarding experiences for our young members. We recognise that our volunteers are at the heart of everything we do, and their commitment and enthusiasm are essential to the continued success of the county.

We will also continue to represent Girlguiding within our wider community, ensuring that our organisation is recognised by civic leaders and partners as an important provider of safe, inclusive and inspiring opportunities for girls and young women from all backgrounds and communities.

As we look ahead, our focus remains on making sound financial and organisational decisions, supporting our members and ensuring that Girlguiding continues to grow, develop and provide opportunities for future generations.

Reserves Policy

Girlguiding Sheffield retains general funds and investments. These are held for a combination of capital growth to fund future expenditure and revenue projects, as well as for income generation to fund day to day running costs. The income generated from investments assists in ensuring that Guiding is available to all by allowing the subscriptions rate to remain as low as possible and to enable hardship grants to be given in special cases.

The current trustees aim to build and maintain reserves of approximately £130,000 over the next three years. As the County is progressing with the sale of its existing building and looking to purchase smaller, more suitable premises, this target will be kept under review to reflect the organisation's changing property and financial position. The intention is to ensure that sufficient funds are available to support the purchase and ongoing upkeep of new premises, provide for any unexpected major repairs and meet the day-to-day operating costs of the organisation. This will help safeguard the County's financial stability and ensure it is well placed to meet future commitments.

The trustees are asked to declare their approval of the trustee's report at the trustee meeting held on October 10th,

2026. Signed on behalf of the trustees by:



County Commissioner

Independent Examiner's Report on the accounts to the trustees of The Guide Association – Sheffield County

I report to the trustees on my examination of the accounts of The Guide Association – Sheffield County ("The Charity") for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("The Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- Account records were not kept in accordance with section 130 of the Act or
- The accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Jackson

24th September 2026

59 Dalewood Avenue
Sheffield
S8 0EG

The Guide Association - Sheffield County

Receipts & payments account

For the year ended 31 December 2025

Receipts

Receipts category	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 (revised) £
Donations and legacies	2	3,505.00	-	3,505.00	3,000.00
Census / subscriptions		23,921.00	-	23,921.00	19,270.60
International travel		-	-	-	-
Events		31,520.55	-	31,520.55	11,367.00
OAC rent	5	14,000.00	-	14,000.00	14,000.00
Badges / merchandise	1	918.72	-	918.72	3,918.47
Training		750.00	-	750.00	-
Investment income		1,042.63	-	1,042.63	1,613.33
Other income - restricted unit funds	6	-	1,153.00	1,153.00	-
TOTAL RECEIPTS		**75,657.90**	**1,153.00**	**76,810.90**	**53,169.40**

The 2024 comparative figures are the revised cash-basis amounts (Note 7).

The Guide Association - Sheffield County
Receipts & payments account - Continued
For the year ended 31 December 2025

Payments

Payments category	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 (revised) £
Advertising / marketing		25.06	-	25.06	108.00
Census / subscriptions		550.00	-	550.00	1,040.54
Events		27,957.65	-	27,957.65	12,387.12
International travel		-	-	-	-
Badges / merchandise		1,012.19	-	1,012.19	3,816.89
County equipment		593.93	-	593.93	1,441.22
County expenses		2,407.62	-	2,407.62	1,098.76
Training		541.20	-	541.20	294.10
Donation paid to OAC	5	-	-	-	7,000.00
Help Out Fund	6	-	915.00	915.00	730.00
Wages, NI & pension	5	19,673.52	-	19,673.52	11,377.53
Office equipment and software		761.11	-	761.11	2,128.65
Office maintenance		997.03	-	997.03	2,096.85
Rates		3,468.40	-	3,468.40	3,298.40
Utilities and telephone		5,793.17	-	5,793.17	5,691.32
Insurance		974.04	-	974.04	920.28
Professional and payroll fees		226.80	-	226.80	71.87
Bank charges		61.00	-	61.00	60.00
Independent examination fee - paid	3	99.00	-	99.00	-
Other restricted unit fund payments	6	-	1,011.62	1,011.62	-
Other expenditure		-	-	-	1,754.50
TOTAL PAYMENTS		**65,141.72**	**1,926.62**	**67,068.34**	**55,316.03**

Fund movements and cash reconciliation

Movement	2025 £	2024 revised £
Cash funds at start of year	74,192.37	76,339.00
Total receipts	76,810.90	53,169.40
Total payments	(67,068.34)	(55,316.03)
Net receipts / (payments)	9,742.56	(2,146.63)
CASH FUNDS AT END OF YEAR	**83,934.93**	**74,192.37**

The Guide Association -Sheffield County
Statement of assets and liabilities
As at 31 December 2025

Cash and bank assets

Cash and bank assets	Notes	2025 (£)	2024 (£)
CAF Cash Account		23,327.04	9,330.35
CAF Gold Account		51,945.67	55,933.83
Saffron Building Society		8,422.00	8,422.00
Shawbrook Bank		-	-
Cash on hand		81.22	-
Cheques To Bank		159.00	506.19
TOTAL CASH ASSETS	**1**	**83,934.93**	**74,192.37**

Other assets and liabilities

Description	Notes	2025 (£)	2024 (£)
Investment assets at stated value	4	4,644.00	4,644.00
Guide House and OAC Grounds	4	279,121.00	324,121.00
Standards	4	2,500.00	2,500.00
TOTAL ASSETS RETAINED FOR OWN USE	**4**	**281,621.00**	**326,621.00**
Trade and badge debtors (net)	8	1,850.80	610.12
Independent examination fee payable	3	99.00	99.00

Trade and badge debtors are shown at the net balance confirmed by the 31 December 2025 ageing debt report (Note 8). The independent examination fee payable is shown separately (Note 3).

Approval of accounts
Approved by the trustees on: 10th October 2026

Trustee name and signature:



Jemma Taylor

The Guide Association - Sheffield County
Notes to the financial statements
For the year ended 31 December 2025
Revised 2024 comparatives

1. Basis of receipts-and-payments accounting

The financial statements are prepared on the receipts-and-payments basis. Cash receipts and cash payments are recorded in the year in which money is received or paid. Assets held for use or investment and material liabilities are disclosed separately in the statement of assets and liabilities. Amounts received in 2025 for future activities and payments made in 2025 relating to later activities are included in 2025 cash movements.

The comparative figures for 2024 are those reported in the agreed revised 2024 financial statements (see Note 7).

2. Grants and donations

Donations received	2025 (£)	2024 (£)
Bequests	-	2,000.00
Donations for building valuation costs	3,500.00	-
Other unrestricted donations	5.00	1,000.00
TOTAL DONATIONS RECEIVED	**3,505.00**	**3,000.00**

Donations and legacies comprise the amounts received in the accounting year. The accounting records include a contribution towards building valuation costs, which is reported within 2025 donation income.

3. Independent examination fee

An independent examination fee of £99 was paid during 2025 in respect of earlier-period accounts and is included in cash payments. An independent examination fee of £99 is shown as payable at 31 December 2025, consistent with the stated fee; the 2024 comparative was £99. The independent examiner issues a separately signed report on the 2025 accounts.

4. Property retained for charitable use

Asset	2025 (£)	2024 (£)
OAC Grounds	4,121.00	4,121.00
Guide House, Townhead Street	275,000.00	320,000.00
TOTAL PROPERTY	**279,121.00**	**324,121.00**
Standards	2,500.00	2,500.00
TOTAL ASSETS RETAINED FOR OWN USE	**281,621.00**	**326,621.00**
Investment assets	4,644.00	4,644.00

In 2025, Guide House was revalued from £320,000 to £275,000. The £45,000 reduction was a non-cash movement. OAC Grounds remained at £4,121. The 2024 comparative asset values are from the revised 2024 accounts.

The Guide Association - Sheffield County
Notes to the financial statements - continued
For the year ended 31 December 2025
Revised 2024 comparatives

5. Trustee expenses and related-party transactions

No trustee was remunerated for acting as a trustee during 2025. Reasonable expenses incurred in connection with the charity were reimbursed and are included in the relevant payments headings.

A person connected to a trustee was employed by the charity during 2025. Cash salary payments to the connected employee totalled £10,722.36 (2024: £9,779 as previously reported).

The relevant trustee did not participate in decisions about this employment or remuneration.

Related-party cash transactions with OAC Buildings are summarised below:

OAC Buildings transaction	2025 £	2024 £
Rental income received	14,000.00	14,000.00
Donation paid to OAC Buildings	-	7,000.00
Event and facility costs included in Events payments	6,710.10	-

The £14,000 rent received in 2025 is shown separately under OAC rent. There was no donation payment to OAC Buildings in 2025; the £7,000 payment is a 2024 comparative. Event and facility costs are included within Events payments and have not been deducted from rent received.

Any relevant common trusteeship or other interest between Girlguiding Sheffield and OAC charities was managed through the charity's established conflict-of-interest procedures and approvals.

6. Restricted fund receipts and payments

Fund category	Receipts 2025 £	Payments 2025 £
Closed unit funds	1,153.00	1,011.62
Help Out Fund	-	915.00
TOTAL IDENTIFIED RESTRICTED MOVEMENTS	**1,153.00**	**1,926.62**

The Help Out Fund provides financial assistance for subscriptions, camps and activities. Restricted fund movements are included within the appropriate receipts and payments headings.

7. Comparative figures - revised 2024 accounts

The 2024 comparative figures are taken from revised receipts-and-payments accounts. The originally filed 2024 figures were prepared from QuickBooks reports run on an accrual rather than cash basis. The revised accounts corrected the reporting basis and reconciled cash balances, with associated classification and presentation corrections. No adjustment to the underlying 2025 bank transactions arises from that prior-year restatement.

2024 comparative	Previously filed £	Revised £
Total receipts	53,946.00	53,169.40
Total payments	55,416.00	55,316.03
Net receipts / (payments)	(1,470.00)	(2,146.63)
Cash at end of year (assets statement)	74,397.00	74,192.37

The revised closing cash of £74,192.37 is the 2025 opening balance. Additional 2024 note corrections covered an unrestricted donation included in receipts but omitted from the donation note, the presentation of Help Out Fund payments, and the inclusion of OAC Grounds in the property subtotal. The 2025 Guide House revaluation was a non-cash movement.

8. Trade and badge debtors

At 31 December 2025 the ageing debt report recorded outstanding invoices of £1,982.75 and customer credit balances of £131.95, giving a net trade and badge debtor balance of £1,850.80 (2024: £610.12). Unreceived invoices are excluded from the receipts-and-payments account until payment is received.