

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
For
Girlguiding Worcestershire

Girlguiding Worcestershire

Contents of the Financial Statements
for the Year Ended 31 December 2025

	Page
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	

Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2025

Our numbers remain steady with a total of 4009 young members and just over a 3% increase in volunteers recorded when annual subscriptions were taken in Feb 2025, rising from 853 to 880. We have also been able to re-open a few units this year.

The learning development programme is going well. We have had 16 newly qualified leaders over the year, with another 8 that volunteer in several areas and completed their leadership in another county. We have approx. 50 in training with 43 mentors, but could do with a few more mentors. We have been monitoring how quickly new volunteers are contacted and hopefully the timescale will be reduced to increase the amount of people that would like to join us.

Our leaders' weekend was held once again at Blackwell Adventure, after good feedback from 2024. We included some adventurous activities as well as balloon modelling, morris dancing, animal carving, plus a variety of activities to choose from that could be taken back to their units to try. There was a chance for like-minded volunteers to relax and socialise.

This year we had day events for both Rainbows – Hatton Farm Park, and Brownies – Blists Hill. All were well supported and we had great feedback from those that attended.

We had a sleepover for Guides, Rangers and young leaders at Drayton Manor Park over 2 weekends. There was a full day included on the rides in the theme park with dinner and a film in the evening before camping in the hotel hall. This was a popular event for all.

All of these events were a great success enabled by having amazing volunteers that both organise and bring their girls along.

We had one county international trip this year to Finland – 15 girls with 4 leaders flew to Helsinki, followed by a 4 hour train journey to get to their destination in the region of Punkaharju. The project involved elements of nature conservation and community action. They shared the site with a large group of young Russians and spent a couple of days visiting the local Scouts going out in boats, learning local skills and taking part in challenges.

Our awards event was held at Spring Grove House within the West Midlands Safari Park. This was a chance to recognise our volunteers for both long service and good service including some of our young members that had done something extra special or excellent and continuous good service. After the presentation of the awards an afternoon tea was served.

We have been supported by the Friends of Blackmore, that donated £3,000 to us to use on our camp site and buildings and the Blackmore shop donated £2,000. This helps us to maintain all our facilities to encourage pack holidays and camps during the year from both our county and further afield.

Once again the Trefoil Guild help us at both unit and county level wherever they can – they are a great asset to have in the county and we appreciate their help.

As well as county events our volunteers provide a varied programme for all the girls in their units as well as residential weekends away and camps. We really appreciate all the volunteering hours that they put in to enable these to happen.

Reserves policy

For this purpose, Reserves are defined as Free Reserves i.e. the liquid resources available to the Trustees to spend at their discretion to achieve the objectives of the organisation.

Free Reserves in Girlguiding Worcestershire are the Unrestricted Funds less the Tangible Fixed Assets.

Girlguiding Worcestershire retains adequate Free Reserves as working capital to meet its day to day needs and safeguard against unexpected deficits of income against expenditure. Reserves will be sufficient to cover such deficits and also allow enough headroom to deal with an uneven cash flow throughout the year. The minimum Free Reserves figure required is an amount equal to the organisation's annual expenditure and is reviewed annually in the light of changes to expenditure levels and the pattern of cash flows.

Any Reserves held by the organisation over and above that figure are at the disposal of the trustees to meet their longer term strategic objectives. To the extent that these involve capital projects the estimated amounts will be designated for those purposes in the financial statements.

FUTURE PLANS

Our Finance Committee have met and prepared plans and the budget for 2026. The plan is presented to the trustees for approval. In 2026 we are planning a county camp that all sections will be able to attend in some form – residential or visiting for the day. We hope to break even on this but there could be a small deficit.

This process enables the county to make sure that its plan and subsequent actions and activities reflect the needs of the charity and the voice of its members.

We have over £106,000 in our accounts that has been ring fenced for a new shower and toilet block at our campsite to replace the toilet block that it is there at the moment, that is in bad repair. We will need to fundraise further to get the remainder to the amount needed to build this. We are hoping that this can be built in 2026.

The drainage problems on the camp site have been dealt with including a new soakaway built in conjunction with the neighbouring caravan and camping sites plus the County Council will be charging us 5.6% of the installation of an new pump and maintenance, including electricity, which is part of our lease requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Janet Long, County Commissioner

FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31 December 2025 shows income for the year of £198,024 (2024: £214,049) and expenditure for the year of £185,798 (2024: £208,632). This gave a net surplus of income over expenditure of £12,226 (2024: £5,417).

The charity's total funds at the end of the year were £518,519 (2024: £506,293). This included unrestricted funds of £412,393 (2024: £383,092) and restricted funds of £106,126 (2024: £123,201)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The name of the Charity is Worcestershire Guide Association. It's working name is Girlguiding Worcestershire

The Charity is administered by the existing Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1042773

Principal address Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long
Ms E J Anstey
Ms A Broadhead (resigned 2026)
Ms J Chester (resigned 31 July 2025)
Ms M Hargreaves (resigned 31 December 2025)
Mrs C Ready
Mrs K Boyden (appointed 1 March 2026)

Mrs H Young (appointed 1 January 2025)
Mrs L Hills
Mrs C Howell
Mrs L Roberts
Mrs M Flynn
Mrs A Williams
Ms J Kirkham (appointed 1 August 2025)

Independent Examiner

Sally Bishop FCA
Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

PUBLIC BENEFIT STATEMENT

When planning our activities for the year the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the guidance on charities for the advancement of community development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure for that period. In preparing these financial statements the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material disclosures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to 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 safe guarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on
and signed on its behalf by:

Ms J Long - Trustee

**Independent Examiners Report to the Trustees of
Girlguiding Worcestershire**

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the trust) for the year ended 31 December 2025

Responsibilities and basis of report

As the charity's trustees 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Sally Bishop FCA

Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2025

		Unrestricted Funds	Restricted Funds	31/12/2025 Total Funds	31/12/2024 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		59 622	-	59 622	57 385
Charitable activities		129 440	-	129 440	131 295
Other trading activities	2	7 806	-	7 806	23 789
Investment income	3	1 156	-	1 156	1 580
Total		<u>198 024</u>	<u>-</u>	<u>198 024</u>	<u>214 049</u>
EXPENDITURE ON					
Raising funds		4 386	6 340	10 726	12 557
Charitable activities		119 656	-	119 656	141 498
Governance		55 416	-	55 416	54 577
Total		<u>179 458</u>	<u>6 340</u>	<u>185 798</u>	<u>208 632</u>
NET INCOME/(EXPENDITURE)		18 566	(6 340)	12 226	5 417
RECONCILIATION OF FUNDS					
Transfer to unrestricted funds		10 735	(10 735)	-	-
Net movement in funds		<u>29 301</u>	<u>(17 075)</u>	<u>12 226</u>	<u>5 417</u>
Total funds brought forward		383 092	123 201	506 293	500 876
TOTAL FUNDS CARRIED FORWARD		<u><u>412 393</u></u>	<u><u>106 126</u></u>	<u><u>518 519</u></u>	<u><u>506 293</u></u>

Girlguiding Worcestershire

Balance Sheet
31 December 2025

		Unrestricted Funds	Restricted Funds	31/12/2025 Total Funds	31/12/2024 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6	109 950		109 950	113 147
Investments	7	98		98	98
		<u>110 048</u>	<u>-</u>	<u>110 048</u>	<u>113 245</u>
CURRENT ASSETS					
Stocks	8	13 095		13 095	11 307
Debtors	9	63 942		63 942	25 648
Cash at bank and in hand		<u>258 324</u>	<u>106 126</u>	<u>364 450</u>	<u>382 107</u>
		335 361	106 126	441 487	419 062
CREDITORS					
Amounts falling due within one year	10	(33 016)		(33 016)	(26 014)
		<u></u>	<u></u>	<u></u>	<u></u>
NET CURRENT ASSETS		302 345	106 126	408 471	393 048
TOTAL ASSETS LESS CURRENT LIABILITIES		412 393	106 126	518 519	506 293
		<u></u>	<u></u>	<u></u>	<u></u>
NET ASSETS		<u>412 393</u>	<u>106 126</u>	<u>518 519</u>	<u>506 293</u>
FUNDS					
Unrestricted funds	11			412 393	383 092
Restricted funds				106 126	123 201
				<u></u>	<u></u>
TOTAL FUNDS				<u>518 519</u>	<u>506 293</u>

The financial statements were approved and authorised for issue by the Board on
on its behalf by:

and signed

Ms J Long - Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Girlguiding Worcester is a registered charity regulated by the Charity Commissioners for England and Wales.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements 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 significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County Meeting Room	-	2.5% on cost
Blackmore Lease	-	Straight line over 125 years
Blackmore Camp	-	10% on cost
Equipment	-	10% on cost
Office Equipment	-	33% on cost

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Notes to the Financial Statements
for the Year Ended 31 December 2025

2 OTHER TRADING ACTIVITIES

	31/12/2025	31/12/2024
	£	£
Fundraising events	899	14 177
Friends of Blackmore Income	3 158	1 978
Blackmore Shop Income	3 748	7 634
Shower Block	-	-
	<u>7 805</u>	<u>23 789</u>

3 INVESTMENT INCOME

	31/12/2025	31/12/2024
	£	£
Deposit account interest	<u>1 156</u>	<u>1 580</u>

4 TRUSTEES AND STAFF REMUNERATION AND BENEFITS AND INDEPENDENT EXAMINERS FEE

There were no trustees remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

The Charity had 3 employees (2024: 3). No employee received benefits exceeding £60,000

The Independent examiners fee is £780 (2024: £780)

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57 385	-	57 385
Charitable activities	131 295	-	131 295
Other trading activities	19 229	4 560	23 789
Investment income	1 580	-	1 580
Total	<u>209 489</u>	<u>4 560</u>	<u>214 049</u>
EXPENDITURE ON			
Raising funds	12 557	-	12 557
Charitable activities	141 498	-	141 498
Governance	54 577	-	54 577
Total	<u>208 632</u>	<u>-</u>	<u>208 632</u>
NET INCOME/(EXPENDITURE)	857	4 560	5 417
RECONCILIATION OF FUNDS			
Transfer to restricted funds	-	-	-
Net movement in funds	857	4 560	5 417
Total funds brought forward	382 235	118 641	500 876
TOTAL FUNDS CARRIED FORWARD	<u>383 092</u>	<u>123 201</u>	<u>506 293</u>

Notes to the Financial Statements
for the Year Ended 31 December 2025

6 TANGIBLE FIXED ASSETS

	County Meeting Room	Blackmore Lease	Blackmore Camp
	£	£	£
COST			
At 1 January 2025	113 245	21 000	121 273
At 31 December 2025	<u>113 245</u>	<u>21 000</u>	<u>121 273</u>
DEPRECIATION			
At 1 January 2025	16 918	5 376	121 273
Charge for the year	2 831	168	-
At 31 December 2025	<u>19 749</u>	<u>5 544</u>	<u>121 273</u>
NET BOOK VALUE			
At 31 December 2025	<u>93 496</u>	<u>15 456</u>	<u>-</u>
At 31 December 2024	<u>96 327</u>	<u>15 624</u>	<u>-</u>
	Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2025	3 537	12 404	271 459
Additions in year	-	-	-
At 31 December 2025	<u>3 537</u>	<u>12 404</u>	<u>271 459</u>
DEPRECIATION			
At 1 January 2025	2 417	12 328	158 312
Charge for the year	160	38	3 197
At 31 December 2025	<u>2 577</u>	<u>12 366</u>	<u>161 509</u>
NET BOOK VALUE			
At 31 December 2025	<u>960</u>	<u>38</u>	<u>109 950</u>
At 31 December 2024	<u>1 120</u>	<u>76</u>	<u>113 147</u>

Notes to the Financial Statements
for the Year Ended 31 December 2025

7 FIXED ASSET INVESTMENTS

	Unlisted Investments £
MARKET VALUE	98
At 1 January 2025 and 31 December 2025	
NET BOOK VALUE	
At 31 December 2025	98
At 31 December 2024	98

There were no investment assets outside the UK.

8 STOCKS

	31/12/2025 £	31/12/2024 £
Blackmore Shop Stock	4 284	4 861
Badges - County Stock	8 811	6 446
Bags	-	-
	13 095	11 307

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2025 £	31/12/2024 £
Other debtors	63 942	25 648
	63 942	25 648
Fair FX Credit Cards	12 150	13 719
Finland costs in advance	-	8 801
Rome to Home Cost in Advance	34 613	-
County Camp Glow Costs in Advance	13 169	
Insurance	4 010	3 128
	63 942	25 648

Notes to the Financial Statements
for the Year Ended 31 December 2025

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2025 £	31/12/2024 £
Taxation and social security	802	888
Other creditors	32 214	25 126
	<u>33 016</u>	<u>26 014</u>
Finland Income in advance	-	23 493
Rome to Home Income in Advance	14 494	-
County Camp Glow Income in Advance	15 303	-
Other creditors	2 417	1 633
	<u>32 214</u>	<u>25 126</u>

11 MOVEMENT IN FUNDS

	At 1/01/2025	Net movement	At 31/12/2025
Unrestricted Funds			
General fund	383 092	29 301	412 393
Restricted Funds			
Restricted funds	123 201	(17 075)	106 126
TOTAL FUNDS	<u>506 294</u>	<u>12 226</u>	<u>518 519</u>

Net movement in funds included above are as follows:

	Incoming resources	Resources expended	Transfer to Restricted Funds	Movement in funds
Unrestricted Funds				
General fund	198 024	(179 458)	10 735	29 301
Restricted Funds				
Restricted funds	-	(6 340)	(10 735)	(17 075)
TOTAL FUNDS	<u>198 024</u>	<u>(185 798)</u>	<u>-</u>	<u>12 226</u>

Restricted funds are to be used for expenditure on the new shower block. The amount of £106,126 is the amount held less costs incurred to date.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2025.