

Charity registration number: 300716

Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Cambridgeshire East Guides

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance Sheet	7
Notes to the financial statements	8 to 18

Cambridgeshire East Guides

Reference and Administrative Details

Charity name	Cambridgeshire East Guides	
Charity registration number	300716	
Principal office	3 Quy Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
Trustees	Miss S Carpenter - County Commissioner	(Appointed 9 October 2025)
	Mrs C Adams - County Commissioner	(Retired 9 October 2025)
	Mrs K Willetts - County Commissioner	(Retired 8 December 2024)
	Mrs A Baker - Rhee Division	(Appointed 21 May 2025)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Miss K Bewers - The Lodes Division	(Appointed 15 August 2025)
	Miss S Carpenter - Isle of Ely Division	
	Mrs C Cooper - Cambridge City Division	(Appointed 17 October 2025)
	Miss C Coulson - Outdoor Adviser	(Appointed 1 August 2025)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs D Raven - Cam Division	(Retired 23 June 2025)
	Miss A Record - Chair of Finance	(Appointed 10 October 2025)
	Mrs S C Stevens - Great Ouse Division	
	Miss E Tack - Chair of Marketing and Communications	
	Mrs L Tilbrook - Fenland Division	
	Dr K Thackray - Cambridge City Division	(Appointed 13 February 2024) (Retired 17 October 2025)
	Ms T Walker - The Lodes Division	(Retired 15 September 2025)
	Mrs L Eldridge - Rhee Division	(Retired 15 September 2024)
	Mrs S Martin - Chair of Programme (outdoors & adventure)	(Retired 15 September 2025)
	Mrs K Willetts - City Division	(Retired 26 January 2024)

Cambridgeshire East Guides

Trustees' Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

There are eight divisions within the Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

RESERVES POLICY

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of guiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

OBJECTIVES AND ACTIVITIES

Girlguiding is the UK's largest organisation for girls and young women, with around 575,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively. Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. 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.

Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Our objectives are to enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

Cambridgeshire East Guides

Trustees' Report

STATEMENT OF PUBLIC BENEFIT

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

PRINCIPAL FUNDING SOURCE

The principal funding sources continue to be annual subscriptions from members of the County and fees from those visiting The Jarman Centre.

ACHIEVEMENTS AND PERFORMANCE

Trustees' Report 2024

As is usual with the changeover of county commissioners, and also due to one member of the team having to step back due to ill health, it has been a quiet year for events but it has still been a successful year for the county.

We held a lovely Awards Afternoon in Ely where we gave out awards including Long Service awards totally 880 years including an unprecedented 70 years' service.

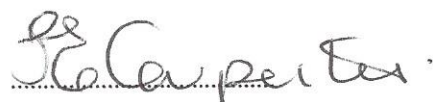
Most divisions are running nicely and paid subscriptions on time and without support. The county has been working on appointing local commissioners to provide extra support to leaders, with a specific focus on recruitment. A new Young Leader advisor is looking at organising training and events for our Young Leaders in the hope of encouraging them to remain involved in Girlguiding.

Several international trips also took place with a group of our county's young members visiting Our Chalet (Switzerland) and Sangam (India) with grants from the county, a donation in memory of a leader and fundraising initiatives helping them to create such fantastic memories.

We also sponsored a giraffe - Gilly - for the 'Standing Tall' trail that took place in Cambridge city centre. We created a special-edition badge to sell to units who visited Gilly and she is now happy at the Jarman Centre for all members to see.

Finally, thanks to Kate for her support and hard work as joint county commissioner during 2024.

Approved by the Trustees on 20 October 2025 and signed on their behalf by:



Miss S Carpenter - County Commissioner
Trustee

Cambridgeshire East Guides

Trustees' Responsibilities in relation to the Financial Statements

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 period. 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 business.

The trustees are responsible for keeping proper 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 responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

Independent Examiner's Report to the Trustees of Cambridgeshire East Guides

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 6 to 18.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

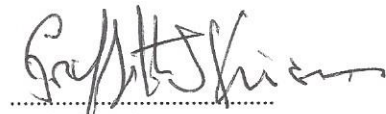
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Griffith J Kinsman
GJK Accountancy Limited

30 The Rowans
Milton
Cambridge
CB24 6YU

22 October 2025

Cambridgeshire East Guides

Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	459	5,312	5,771	5,087
Activities for generating funds	3	102,034	75,295	177,329	168,828
Investment income	4	6,755	2,126	8,881	7,198
Total incoming resources		<u>109,248</u>	<u>82,733</u>	<u>191,981</u>	<u>181,113</u>
Resources expended					
Costs of generating funds					
Costs of charitable activities	5	132,711	102,869	235,580	139,994
Governance costs	7	2,032	-	2,032	2,959
Total resources expended		<u>134,743</u>	<u>102,869</u>	<u>237,612</u>	<u>142,953</u>
Net (outgoing)/incoming resources before transfers		(25,495)	(20,136)	(45,631)	38,160
Transfers					
Gross transfers between funds		<u>(17,500)</u>	<u>17,500</u>	<u>-</u>	<u>-</u>
Net movements in funds		(42,995)	(2,636)	(45,631)	38,160
Reconciliation of funds					
Total funds brought forward		<u>1,054,594</u>	<u>174,329</u>	<u>1,228,923</u>	<u>1,190,763</u>
Total funds carried forward		<u>1,011,599</u>	<u>171,693</u>	<u>1,183,292</u>	<u>1,228,923</u>

All incoming resources and resources expended derive from continuing activities.

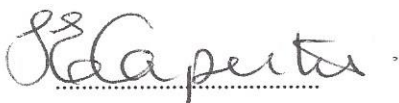
The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 18 form an integral part of these financial statements.

Cambridgeshire East Guides
Balance Sheet as at 31 December 2024

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	11	981,024	973,140
Current assets			
Stocks and work in progress		5,245	4,860
Debtors	12	450	-
Investments	13	1	1
Cash at bank and in hand		224,897	277,644
		<u>230,593</u>	<u>282,505</u>
Creditors: Amounts falling due within one year	14	<u>(28,325)</u>	<u>(26,722)</u>
Net current assets		<u>202,268</u>	<u>255,783</u>
Net assets		<u><u>1,183,292</u></u>	<u><u>1,228,923</u></u>
The funds of the charity:			
Restricted funds		171,693	174,329
Unrestricted funds			
Revaluation reserve		159,929	159,929
Unrestricted income funds		851,670	894,665
Total unrestricted funds		<u>1,011,599</u>	<u>1,054,594</u>
Total charity funds		<u><u>1,183,292</u></u>	<u><u>1,228,923</u></u>

Approved by the Board on 20 October 2025 and signed on its behalf by:



Miss S Carpenter - County Commissioner
Trustee

The notes on pages 8 to 18 form an integral part of these financial statements.

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Donations and legacies	459	4,493	4,952	5,087
Gift Aid tax reclaimed	-	819	819	-
	<u>459</u>	<u>5,312</u>	<u>5,771</u>	<u>5,087</u>
Grants				
	<u>459</u>	<u>5,312</u>	<u>5,771</u>	<u>5,087</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Subscriptions				
Subscriptions	48,555	-	48,555	49,196
Fees and activities				
Jarman Centre - fees and activities	-	67,630	67,630	58,066
Sundry income	454	-	454	154
	<u>454</u>	<u>67,630</u>	<u>68,084</u>	<u>58,220</u>
Outdoor activities				
Guiding activities	-	-	-	5,435
International activities				
Guiding activities	44,361	-	44,361	40,858
Programme				
Guiding activities	1,220	-	1,220	351
Other events				
Guiding activities	1,045	-	1,045	-
Adult Support				
Guiding activities	1,765	-	1,765	3,001
Volunteer shop				
Volunteer shop	4,634	3,789	8,423	8,427
Guiding activities	-	-	-	76
	<u>4,634</u>	<u>3,789</u>	<u>8,423</u>	<u>8,503</u>
Activities for generating funds - Jarman Centre				
Jarman Centre - fundraising	-	3,876	3,876	3,264
	<u>102,034</u>	<u>75,295</u>	<u>177,329</u>	<u>168,828</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	<u>6,755</u>	<u>2,126</u>	<u>8,881</u>	<u>7,198</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fees and activities				
Grant funding of activities	-	-	-	150
Fundraising costs	-	1,592	1,592	1,600
Guiding activities	127	3,887	4,014	(645)
Employment costs	15,332	4,268	19,600	17,466
Establishment costs	7,182	-	7,182	6,195
Repairs and maintenance	3,424	88,860	92,284	64,356
Office expenses	3,413	-	3,413	3,245
Printing, posting and stationery	1,176	-	1,176	1,598
Subscriptions and donations	50	-	50	-
Sundry and other costs	-	1,667	1,667	894
Advertising and promotion	50	-	50	-
Bank charges	236	60	296	596
Depreciation of tangible fixed assets	720	-	720	1,139
	<u>31,710</u>	<u>100,334</u>	<u>132,044</u>	<u>96,594</u>
Outdoor activities				
Guiding activities	<u>58</u>	<u>-</u>	<u>58</u>	<u>4,108</u>
International activities				
Grant funding of activities	1,800	-	1,800	-
Guiding activities	<u>82,730</u>	<u>-</u>	<u>82,730</u>	<u>16,098</u>
	<u>84,530</u>	<u>-</u>	<u>84,530</u>	<u>16,098</u>
Programme				
Guiding activities	2,008	-	2,008	288
Other events				
Guiding activities	2,486	-	2,486	7,488
Adult Support				
Guiding activities	5,757	-	5,757	7,695
Marketing				
Guiding activities	<u>301</u>	<u>-</u>	<u>301</u>	<u>1,246</u>
Districts and divisions grants				
Grant funding of activities	<u>1,553</u>	<u>-</u>	<u>1,553</u>	<u>1,643</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

Volunteer shop

Other fundraising costs	4,308	2,920	7,228	5,719
Cost of goods sold	-	(385)	(385)	(885)
	<u>4,308</u>	<u>2,535</u>	<u>6,843</u>	<u>4,834</u>
	<u>132,711</u>	<u>102,869</u>	<u>235,580</u>	<u>139,994</u>

6 Grantmaking

	Grants to institutions £
Fees and activities	-
International activities	1,800
Districts and divisions grants	<u>1,553</u>
	<u>3,353</u>

The support costs associated with grant making are £0.

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Establishment costs	-	-	-	386
Cost of trustee meetings	1,582	-	1,582	2,173
Accountancy fees	450	-	450	400
	<u>2,032</u>	<u>-</u>	<u>2,032</u>	<u>2,959</u>

8 Trustees' remuneration and expenses

Expenses totalling £1,267 (2023 - £658) were reimbursed during the year.

9 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2024 £	2023 £
Depreciation of owned assets	<u>720</u>	<u>1,139</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	<u>19,600</u>	<u>17,466</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost				
As at 1 January 2024	971,312	29,628	26,607	1,027,547
Additions	-	-	8,604	8,604
As at 31 December 2024	<u>971,312</u>	<u>29,628</u>	<u>35,211</u>	<u>1,036,151</u>
Depreciation				
As at 1 January 2024	-	29,628	24,779	54,407
Charge for the year	-	-	720	720
As at 31 December 2024	<u>-</u>	<u>29,628</u>	<u>25,499</u>	<u>55,127</u>
Net book value				
As at 31 December 2024	<u>971,312</u>	<u>-</u>	<u>9,712</u>	<u>981,024</u>
As at 31 December 2023	<u>971,312</u>	<u>-</u>	<u>1,828</u>	<u>973,140</u>

Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

12 Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>450</u>	<u>-</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

13 Current asset investments

	2024 £	2023 £
Unlisted investments	<u>1</u>	<u>1</u>

All current asset investments were held in the UK.

14 Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	10,565	11,935
Accruals and deferred income	<u>17,760</u>	<u>14,787</u>
	<u>28,325</u>	<u>26,722</u>

Creditors amounts falling due within one year includes deferred income:

	2024 £	2023 £
Grants received	14,787	13,117
Grants received in year	958	5,334
Grants spent	<u>(3,145)</u>	<u>(3,664)</u>
Grants received	<u>12,600</u>	<u>14,787</u>

Cambridgeshire East Guides

Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

15 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions in the year.

16 Analysis of funds

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General Funds					
Unrestricted general fund	1,028,112	109,248	(134,647)	(17,500)	985,213
Jarman Centre	-	-	31	-	31
Contingency fund	15,000	-	-	-	15,000
Corrie Road Scout Hut	10,000	-	-	-	10,000
Chick Duke Fund	1,482	-	(127)	-	1,355
	<u>1,054,594</u>	<u>109,248</u>	<u>(134,743)</u>	<u>(17,500)</u>	<u>1,011,599</u>
Restricted Funds					
Jarman Centre	<u>174,329</u>	<u>82,733</u>	<u>(102,869)</u>	<u>17,500</u>	<u>171,693</u>
	<u>1,228,923</u>	<u>191,981</u>	<u>(237,612)</u>	<u>-</u>	<u>1,183,292</u>

17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	868,779	112,245	981,024	973,140
Current assets	169,767	60,826	230,593	282,505
Creditors: Amounts falling due within one year	<u>(27,013)</u>	<u>(1,312)</u>	<u>(28,325)</u>	<u>(26,722)</u>
Net assets	<u>1,011,533</u>	<u>171,759</u>	<u>1,183,292</u>	<u>1,228,923</u>