

Northumberland County Guide Association

Financial Statements

for the year end 31 December 2025

Hendersons

Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Financial Statements for the year ended 31 December 2025

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Northumberland County Guide Association

Principal Officers

President	Mrs Allison Graydon
County Commissioner	Mrs B Craigs
County Secretary	Mrs Allison Graydon
Hon Treasurer	Mr C Teasdale

Principal Address

St Oswald's House
Doxford Place
Cramlington
NE23 6DY

Bankers

Barclays Bank plc
1 Priestpoppel
Hexham
NE46 1PE

Accountants

Hendersons
Chartered Accountants
Sterling House
Brunswick Industrial Estate
Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association
Trustees' Annual Report
for the period 1 January 2024 to 31 December 2025

Reference and administrative information

Charity Name:	Northumberland County Guide Association
Other names charity is known by:	Girlguiding Northumberland
Registered Charity Number:	522422
Charity's principal address	St Oswald's House Doxford Place Cramlington Northumberland NE23 6DY

The following served as members of the Executive Committee from 1st January 2024 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

Barbara Craigs	County Commissioner
Kirsty de Bono Hume	Assistant County Commissioner (until 1/7/25)
Gillian Teasdale	Alnwick Division Commissioner (until 22/10/25)
Allison Walters	Ashington Division Commissioner Job share
Angela Ternent	Ashington Division Commissioner Job share
Anne Williams	Berwick Division Commissioner Job share
Laura Bell	Berwick Division Commissioner Job share
Julie Dennis	Blyth Division Commissioner (until 5/4/25)
Sarah Storrar	Blyth Division Commissioner (from 1/4/25)
Sarah Lee	Blyth Division Commissioner (from 1/4/25)
Sarah Pagan	Castle Ward Division Commissioner Job share
Jacqueline Knight	Castle Ward Division Commissioner Job share
Susan King	Cramlington Division Commissioner
Liz Kelly	Morpeth Division Commissioner
Victoria Kinneavy	Tynedale East Division Commissioner
Stephanie Collins	Tynedale West Division Commissioner
Name of custodian trustee:	The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

Northumberland County Guide Association
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for the period 1 January 2024 to 31 December 2025 (continued)

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter, which gives power to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2024 Financial Statements.

The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Local Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

Objectives and activities

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Its Vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

Achievements and performance

Northumberland Guide Association has continued to provide a wide range of activities for all its members during 2025.

Membership numbers in the county, and nationally, had reduced during the pandemic, are now increasing in 2025. Girlguiding units have embraced the ethos of Girlguiding and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In 2025 Girlguiding Northumberland provided opportunities for adventure to all members. In March a sleepover for all sections was held in Newcastle Cathedral. The evening celebrated firsts for many of its members; first time on a train, first time sleeping away from home. Members enjoyed worldwide activities in the evening followed by the experience of sleeping in the cathedral with over 200 girls and leaders. It was debatable how much sleep some had! Then a lovely breakfast the following morning before units made their way home or into Newcastle for more adventures. The highlight for one group was a tour of St. James' Park while another group explored the Discovery Museum.

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2024 to 31 December 2025 (continued)

In June our Rainbows had a fabulous time at Animal Antics, Whitehouse Farm, joining in with 400 Rainbows and leaders from surrounding Counties. Meanwhile the Brownies were part of a 1000 strong contingent at Brownies at Beamish. A wet but thoroughly enjoyable time was at by all.

In September the Guides and Rangers rose to the challenge and took part in a Monopoly Run, some tackled Newcastle, others Durham and some groups went slightly further away to York. A friendly competition took place with groups heading off to various destinations, checking in and answering questions about the location they were in. The girls and leaders all had a fantastic but tiring day and we definitely met our steps challenge!

Early in September we recognised the amazing work our volunteers do with a Thanks and Recognition Evening. Long service awards were presented, including a 60 year, two 50 years and a 30 year. What a wealth of experience we have within the county. We are so proud of all our volunteers and the many varied experiences they offer the girls. From days out, sleepovers and camps, international trips to Nepal and Switzerland, discos, attending Remembrance parades, invited to the Lord Lieutenant's Carol Service, taking part in the Salmon Queen's parade. As well as having fun filled unit meetings and gaining many badges including the hard-earned bronze, silver and gold awards. We have a growing number of Young Leaders who have taken part in two exciting training weekends this year and are our budding future leaders.

Our volunteers have completed mandatory safeguarding training and face to face first response training to ensure our young members are protected during Girlguiding activities. We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding and we held a County team day in February.

Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding, with Christina Kelly from Cramlington Division completing hers this year.

Our County residential site at Whittonstall has continued to provide the opportunity for units from our county, neighbouring counties as well as groups outside GirlGuiding, to experience nights away either camping or in the house.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the W A Handley Charity Trusts for their continued support to Girlguiding Northumberland through the awarding of a grant.

Financial Review

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £175,739 (2024 £182,889).

The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to at least six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net

Northumberland County Guide Association

Trustees' Annual Report for the period 1 January 2024 to 31 December 2025 (continued)

current assets of £73,110 exceeds this target.

Our various funds resulted as follows:

Whittonstall – (Pasture House), total income in 2025 has increased to £15,275 (2024 £9,556), we had seen a small increase in booking to the previous year, however these are still far fewer than pre COVID times. We have also received DEFRA Grants for four groups of girls from socially deprived areas as well as £1,384 donations to the upkeep of Whittonstall. Net expenditure has increased to £18,283 (2024 £18,206). This includes extensive tree works being undertaken and a refund from EDF for overpayments following a reduction in VAT rate to 5%.

The New Springboard Fund is an unrestricted fund and was funded by a bequest of £5,000 received from Mary Main. The grant has been matched by the County and is open all units. Awards applied for on the criteria it allows units to access adventures or experiences they would not normally be able to have due to financial constraints. Only £1,000 was awarded in 2025 due to the cancellation of the intended Switzerland trip.

Trust income remains at £1,750 from the support of W A Handley Charity Trusts

Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

The trustees are responsible for preparing the Trustees' Annual 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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which 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 or other irregularities.

Northumberland County Guide Association

**Trustees' Annual Report
for the period 1 January 2024 to 31 December 2025 (continued)**

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature..... 

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature..... 

Name: Liz Kelly
Division Commissioner
(Trustee)

22 April 2026

Independent Examiner's report
to the Trustees of
Northumberland County Guide Association

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 18.

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

1. accounting records were not kept in respect of the charity 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.

Stephen Faid BSc FCA

22 April 2026

HENDERSONS
Chartered Accountants
Sterling House
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Wideopen
Newcastle upon Tyne
NE13 7BA

Northumberland County Guide Association

Statement of Financial Activities for the year ended 31 December 2025

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	New Springboard Fund (Unrestricted) £	2025 Total £	2024 Total £
Income and endowments from:						
Donations and legacies	1,750	5,704	-	-	7,454	4,250
Charitable activities	14,495	9,571	-	-	24,066	29,623
Investments	4,550	-	-	-	4,550	4,811
Total income and endowments	20,795	15,275	-	-	36,070	36,684
Expenditure on:						
Raising funds	1,937	-	-	-	1,937	2,293
Charitable activities	31,123	18,283	-	1,000	50,406	48,953
Total expenditure	33,060	18,283	-	1,000	52,343	51,246
Net income/(expenditure) for the year	(12,265)	(3,008)	-	(1,000)	(16,273)	(12,562)
Other recognised gains and losses						
Unrealised gains/(losses) on revaluation of fixed asset investments	(3,879)	-	-	-	(3,879)	1,790
Net movement in funds	(16,144)	(3,008)	-	(1,000)	(20,152)	(10,772)
Total funds brought forward at 1 January 2025	336,157	-	-	10,000	346,157	356,929
Transfer between funds	(3,008)	3,008	-	-	-	-
Total funds carried forward at 31 December 2025	317,005	-	-	9,000	326,005	346,157

Northumberland County Guide Association

Balance Sheet as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	6		175,739		182,889
Investments	7		<u>77,156</u>		<u>81,035</u>
			252,895		263,924
Current assets	8	76,144		86,000	
Current liabilities	9	<u>3,034</u>		<u>3,767</u>	
Net assets			<u>73,110</u>		<u>82,233</u>
			<u>326,005</u>		<u>346,157</u>
Charity funds					
New Springboard fund			9,000		10,000
International Exchange Visit fund			-		-
Pasture House, Whittonstall fund			-		-
Accumulated fund			<u>317,005</u>		<u>336,157</u>
Total charity funds			<u>326,005</u>		<u>346,157</u>

Approved by the Executive Committee on 22 April 2026

Authorised to sign on the Executive Committee's behalf:

Signature.....*Barbara Craigs*.....

Name: Barbara Craigs
County Commissioner
(Trustee)

Signature.....*Liz Kelly*.....

Name: Liz Kelly
Division Commissioner
(Trustee)

Northumberland County Guide Association

Income and Expenditure Account for the year ended 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Income and endowments from:					
Donations and legacies					
Donations		-		-	
Adventure Grant		-		2,500	
Trust income	3	<u>1,750</u>		<u>1,750</u>	
			1,750		4,250
Investments					
Income from listed investments		2,265		2,206	
C.O.I.F. deposit interest		<u>2,285</u>		<u>2,605</u>	
			4,550		4,811
Charitable activities					
Headquarters fundraising	4	1,862		2,551	
Badge sales		419		1,724	
Capitation retained by County		10,619		9,486	
HQ Letting Income		370		115	
Alnwick Gardens County event		150		5,550	
50 th Birthday		180		-	
Guiding Development	5	<u>895</u>		<u>641</u>	
			14,495		20,067
Total income and endowments carried forward		<u>20,795</u>		<u>29,128</u>	

Northumberland County Guide Association
Income and Expenditure Account
for the year ended 31 December 2025 (continued)

	Notes	2025 £	2025 £	2024 £	2024 £
Total income and endowments brought forward			20,795		29,128
Expenditure on:					
Raising funds					
Headquarters fundraising	4	1,937		2,293	
		<u>1,937</u>		<u>2,293</u>	
Charitable activities					
Direct costs					
Badge purchases		1,071		1,278	
Guiding Development	5	748		48	
Depreciation		3,235		3,254	
Grants and sponsorships		1,394		6,276	
Alnwick support		9,994		-	
Alnwick Gardens County event		-		8,552	
Support costs					
Travelling		1,306		1,260	
AGM expenses		335		364	
Accountancy		1,530		1,680	
Treasurers honorarium		(200)		1,000	
Printing, postage and stationery		131		307	
Bad debts		371		-	
Website costs		1,104		1,068	
Sundries		927		856	
Guiding Development	5	-		-	
H.Q. overheads		6,455		3,654	
Thanks and Recognition Event		2,722		1,158	
		<u>31,123</u>		<u>30,747</u>	
Total expenditure			(33,060)		(33,040)
Net income for the year			<u>(12,265)</u>		<u>(3,912)</u>

Northumberland County Guide Association

Pasture House, Whittonstall Fund - Income and Expenditure Account for the year ended 31 December 2025

	2025 £	2025 £	2024 £	2024 £
Income and endowments from:				
Donations and legacies				
Grants and donations	5,704	5704	-	-
Charitable activities				
Fees	9,387		9,312	
Badge sales	184		244	
Total income and endowments		9,571		9,556
Charitable activities				
Direct costs				
Badge purchases	86		-	
Repairs and renewals	5,867		3,487	
Water rates	244		220	
Electricity	2,901		6,171	
Septic tank	340		320	
Telephone	332		443	
Travelling	906		252	
Insurances	1,656		1,577	
Grass cutting and site maintenance	1,185		1,330	
Coal and firewood	137		160	
Cleaning and sundries	715		-	
Depreciation	3,914		4,246	
Total expenditure		(18,283)		(18,206)
Net income/(expenditure) for the year		<u>(3,008)</u>		<u>(8,650)</u>

Northumberland County Guide Association

**International Fund - Income and Expenditure Account
for the year ended 31 December 2025**

	2025 £	2025 £	2024 £	2024 £
Income and endowments from:				
Investments	-		-	
Charitable activities	-		-	
Total income and endowments	<hr/>	-	<hr/>	-
Expenditure on:				
Charitable activities	-		-	
Direct costs				
	<hr/>	-	<hr/>	-
Net (expenditure)/ income for the year	<hr/>	<hr/>	<hr/>	<hr/>

Northumberland County Guide Association

**New Springboard Fund - Income and Expenditure Account
for the year ended 31 December 2025**

	2025 £	2024 £
Income and endowments from:		
Donations and legacies		
Grants received	-	-
Charitable activities	-	-
Total income and endowments	<hr/> -	<hr/> -
Expenditure on:		
Charitable activities		
Payments made	1,000	-
Net income/(expenditure) for the year	<hr/> <u>(1,000)</u>	<hr/> <u>-</u>

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting policies

Basis of accounting

Northumberland County Guide Association 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 (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

Stocks

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

2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2025 (continued)

3. Trust Income

	2025 £	2024 £
W.A. Handley Charity Trust	<u>1,750</u>	<u>1,750</u>
	<u>1,750</u>	<u>1,750</u>

4. Headquarters Fund Raising

	2025 £	2024 £
Income		
100 Club	60	1,186
Fund raising events	1,629	1,290
Donations	<u>173</u>	<u>-</u>
	1,862	2,551
Less expenditure		
Fund raising costs & prizes	<u>1,937</u>	<u>2,293</u>
Net income for the year	<u>(75)</u>	<u>257</u>

5. Guiding Development

	2025 £	2025 £	2024 £	2024 £
Income from charitable activities				
Event and training fees		275		641
Young leaders training weekend		<u>620</u>		<u>-</u>
		895		641
Expenditure on charitable activities				
Event and training expenses	161		-	
Young leaders training weekend	587		-	
Event hire	<u>-</u>		<u>48</u>	
	748		48	
Support costs	<u>-</u>		<u>-</u>	
		748		48
Net income for the year		<u>147</u>		<u>593</u>

Northumberland County Guide Association
Notes to the Financial Statements
for the year ended 31 December 2025 (continued)

6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
Cost					
At 1 January 2025	9,241	33,104	174,390	140,550	357,285
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2025	9,241	33,104	174,390	140,550	357,285
Depreciation					
At 1 January 2025	6,236	30,410	70,764	66,986	174,396
Disposals	-	-	-	-	-
Charge for year	502	426	3,488	2,733	7,149
At 31 December 2025	6,738	30,836	74,252	69,720	181,546
Net Book Value					
At 31 December 2025	2,503	2,268	100,139	70,830	175,739
At 31 December 2024	3,005	2,694	103,626	73,564	182,889

7. Fixed asset investments

Market Value	Listed Investments
	£
At 1 st January 2025	81,035
Revaluation deficit	(3,879)
At 31 st December 2025	77,156
Historical cost of investments held at 31 st December 2025	46,862
Investment	
CCLA Charities Investment Fund	77,156

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

Northumberland County Guide Association

Notes to the Financial Statements for the year ended 31 December 2025 (continued)

8. Current assets

	2025 £	2024 £
Stock	1,542	1,375
Sundry debtors	2,062	1,843
Bank and cash balances	16,799	29,325
COIF deposit	55,741	53,456
	<u>76,144</u>	<u>86,000</u>

9. Current liabilities

	2025 £	2024 £
Sundry creditors	1,648	2,496
Pasture House creditors	586	471
Headquarters 100 club	800	800
	<u>3,034</u>	<u>3,767</u>

10. Analysis of net assets between the funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	175,739	-	175,739
Fixed asset investments	77,156	-	77,156
Net current assets	73,110	-	73,110
	<u>326,005</u>	<u>-</u>	<u>326,005</u>