

Annual Report

2025



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Message from the chair of trustees, the chief commissioner

2025 was a year of opportunity for young members and volunteers throughout the region. We started the year with a new partnership with England Rugby with a dedicated badge pack for Brownies, Guides and Rangers. Not only has the badge been a resounding success, with over 5,000 girls and counting completing the challenge, but the partnership has helped us to raise our profile within guiding – the badge and partnership has now been rolled out to all other English regions – and with the public – 30 region volunteers representing Girlguiding during pitch pageantry at the final match of the Six Nations.



In May, we saw the return of a large-scale region event with May-hem. Over 6,000 region young members and volunteers joined together and took part in a wide range of activities, including giant inflatables, silent disco, Bhangra dancing, storytelling, and meeting animals and dinosaurs. In addition, we were joined by the region's ambassadors and our partner organisations, including KSS Air Ambulance Charity, England Rugby and RSPB – with whom we celebrated 10 years of partnership in 2025.

Later in the year, we launched our new initiative, Guiding for Good, a pilot project for community action, which took place over an extended week in October. Over 15,000 members took part during the week, providing valuable services to their communities whilst raising the profile of Girlguiding locally.

We also helped ensure our young members' voices are heard by supporting them to participate in recruitment for national panels such as Pioneer and Advocates and the Girlguiding council, and bringing 14 Rangers, young leaders and peer educators from the region to Parliament for a special International Women's Day event. We amplified the findings of the 2025 Girls Attitude Survey, which shows the sobering effect misogyny has on girls and their behaviour, and Girlguiding's call to take action.

During the year we continued to focus on the development of volunteers in our region. This included the Horizons commissioners conference, where 59% attendees felt their confidence as a commissioner had increased because of the conference. With a view towards our younger volunteers, we launched a new young leader development training day for 65 young leaders, while our region's peer education programme continues to go from strength to strength.

Thank you to all volunteers for the time, energy, and love you pour into every meeting, campfire, badge, and adventure. Your dedication helps girls grow in confidence, discover their voices, and believe in themselves.

Amanda Teasel
Chair of board of trustees, the chief commissioner

Report from the trustees

Statement of purpose

- Girlguiding London and South East England region (“the region”) covers all but one London borough and the counties of Kent, East and West Sussex and Surrey. It is one of the 9 countries and regions of Girlguiding, the leading charity for girls and young women in the United Kingdom. Our region will be a diverse, supportive and connected community that offers exceptional experiences to girls and young women. Our membership will be empowered and inclusive and we will be the leading organisation for girls, young women and volunteers in the region.
- A total of 41,919 girls (43,199 in 2024) in 2,940 units (active and reopened) (2,856 in 2024) were members of the region in December 2025.
- Girlguiding offers girls and young women high quality, girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Governing document and constitution

The Guide Association London and South East England is governed by royal charter and the powers of the board of trustees are set out in the constitution as expressed under the byelaws of the royal charter.

Public benefit

The board of trustees confirms that they have taken due regard to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the organisation’s aims and objectives in planning future activities.



Governance

Board of trustees

The region is one of 9 separately constituted areas of The Guide Association and as such is an independent charity in its own right (charity registration number 308268).

The reports and results contained herein relate only to the operation of the region and no other entity. The region covers Kent, Sussex, Surrey and the whole of Greater London, except the London Borough of Havering. The board of trustees is the decision-making group for policy and strategic decisions.

Voting Members	Appointed by	Type
Chief commissioner	Chief guide	Ex officio
1 deputy commissioner	Chief commissioner	Ex officio
2 steering group representatives	Steering group	Ex officio
4 membership trustees (Including at least two members from the 18-30 year age group)	Board of trustees	Elected
2 external trustees	Board of trustees	Elected
Trustee treasurer	Board of trustees	Elected
Up to 2 other trustees	Board of trustees	Elected



Board of trustees

Chief commissioner and chair of the board of trustees	Amanda Teasel	Ex officio	9 August 2021 – 8 August 2026
Deputy chief commissioner and board member	Jooles Parkin	Ex officio	7 January 2022 – 8 August 2026
Region manager	Amrita Sheldon	Non-voting	From August 2017
Board member	Sarah Ings	Ex officio: steering group	1 August 2023 – 31 July 2025
Board member	Haf Rees	Membership representative	1 April 2020 – 31 March 2025
Board member	Chloe Healy	Membership representative	19 March 2022 – 18 March 2027
Board member	Wendy Colson	Ex officio: steering group	18 March 2023 – 23 March 2025
Board member	Rowena Bradnam	Membership representative	23 September 2023 – 22 September 2026
Board member	Georgie Challinor	Membership representative	25 November 2023 – 24 November 2026
Board member	Vicky Cross	Membership representative	25 November 2023 – 24 November 2026
Board member	Anna Jones	Trustee Treasurer	16 March 2024 – 15 March 2027
Board member	Melissa Allen	External	8 June 2024 – 7 June 2027
Board member	Navroza Ladha	External	8 June 2024 – 7 June 2027
Board member	Dawn Archer	Ex officio: steering group	7 June 2025 – 6 June 2027
Board member	Lilymae Kennedy	Membership representative	27 September 2025– 26 September 2028
Board member	Heather Fowler	Membership representative	27 September 2025– 26 September 2028
Board member	Beverly Heywood-Jones	Ex officio: steering group	29 November 2025 – 28 November 2028

Board appointments

The chief commissioner was appointed by the chief guide of Girlguiding in consultation with the membership of the region.

The deputy chief commissioner was appointed by the chief commissioner.

The trustee treasurer is a board appointment.

The steering group representatives were appointed by the chief commissioner in consultation with the membership of the county they represent. They were selected as trustees by their fellow steering group members.

Ex officio members cannot exceed their 5-year term of appointment on the board.

Elected members of the board serve a maximum of 3 years with an option to extend for a further 2 years.

Elected members of the board were selected based on their skills and experience.

The deputy chief commissioner's term of office does not extend beyond the finishing date of the chief commissioner's end date.

Induction and training of trustees

All trustees are provided with an induction and are supported on an ongoing basis that addresses the needs of the group and individuals.

Other governance groups

The board of trustees is supported by:

- Risk group – this group oversees matters pertaining to risk and internal controls. This includes a review of the risk register, and risk assessments for large scale events including international trips. It is chaired by deputy chief commissioner.
- Steering group – the group informs decision-making with the views of the membership at the core of its agenda. It is chaired by the chief commissioner.
- Finance group – this group reviews and informs on the region finances. It is chaired by deputy chief commissioner.
- Senior leadership team (SLT) – this group consists of the chief commissioner team and staff managers. It meets monthly and deals with the operational decision making for the region. It is chaired by deputy chief commissioner.
- Awards group – this group reviews region awards, and its members are senior region volunteers. It is chaired by an assistant chief commissioner.



Registered office

Girlguiding London and South East England
3 Jaggard Way
Wandsworth Common
London
SW12 8SG

www.girlguidinglaser.org.uk

Professional advisers and consultants

The professional advisers and consultants during the year were as follows:

Banks

National Westminster Bank
Wandsworth Branch, PO Box 8888, 98 Wandsworth High Street, SW18 4JZ

Lloyds Bank Plc
Business Banking, BX1 1LT

CCLA COIF Charity Funds
Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Investment Managers

Evelyn Partners Investment Services Limited
45 Gresham Street, London EC2V 7BG

Auditors

BK Plus Audit Ltd
Sterling House, 501 Middleton Rd, Chadderton, Oldham OL9 9LY

Legal consultants

For Girlguiding:
Bates Wells Braithwaite
10 Queen Street Place, London, EC4R 1BE



Activities & Adventure

International

Region international trips 2025

In July and August, 4 teams embarked on international adventures, travelling across the globe. 2 teams explored Europe, and 2 teams discovered Japan; making a total of 16 leaders and 46 young members. As a result of their adventures, the majority of participants told us that they felt they had developed their confidence and resilience, with one young member saying, "I grew as a person in my confidence and maturity. I made so many friends for life and did so many things that were outside of my comfort zone, but they challenged me in the best way possible."

Assemble in Amsterdam

In November 2025 over 300 of our members assembled for an adventure in Amsterdam! The international team ran a fun wide game across the city, combining Where's Wally with a mix of classic family tabletop games. Around this, groups discovered the sights and sounds of Amsterdam, connected with others from across the region, and gained confidence in international travel.

UK events and activities

May-hem!

On 10 May 2025, over 6,000 people joined together at May-hem, the region's first large scale event since 2018. Young members from all sections across the region took part in a wide range of activities including giant inflatables, silent disco, Bhangra dancing, storytelling, and meeting animals and dinosaurs! We were also joined by our ambassadors and partner organisations including RSPB, RFU, Allergy UK, and KSS Air Ambulance, all of whom ran exciting activities for our members. Of course, the day would not have happened without our team of 200 fantastic volunteers, who filled roles from managing the coach park, hyping up the crowd on the main stage, matching up the right children with the right shoes after coming off the bouncy castles, and making sure leaders were well supplied with teas and coffees.

May-hem was supported by a generous travel bursary fund, making the event as accessible as possible to all of our members. One leader said, "It was so great to be back at a large-scale guiding event - something most of our Brownies & Guides haven't had the opportunity to experience before. Having the transport grant was fantastic and made it so much more doable!"

Google takeover day for Brownies

In May half term, 100 of our region's Brownies and their leaders took over Google for a day, having fun and learning about the technology industry. Brownies experienced programming and problem solving through a range of hands-on activities, including using Lego and Sphero robots. At the end of the day, Brownies reported an 48% increase in their confidence in solving problems, and 59% increase in believing they can think like a programmer.

Learning & Development

Training

Essential training

In 2025, the training team offered 120 spaces on new safer guiding webinars, as well as 168 spaces for a safe space level 4, to ensure all members have access to relevant safeguarding training. Across the year, our region trainers were also able to offer 312 spaces on the leadership development programme (LDP) in 4 different topics, supporting volunteers to progress their learning and work towards completing the LDP.

Horizons

In October 2025, we welcomed 135 commissioners from across the region, alongside Girlguiding association staff to network, problem solve and learn together in our second bi-annual commissioner's conference, Horizons.

As a result of attending Horizons, 59% of attendees felt more their confidence as a commissioner had increased. One commissioner summarised the day as a "great chance to connect with others in similar roles and gain confidence in my own approaches. The strategy overview gave me renewed energy and inspiration."

Peer education

In 2025, the region trained 42 new peer educators and gave 20 existing peer educators training in additional topics. Across the year, peer educators from the region ran 162 education sessions, reaching 2,517 young members and accounting for over a third of all sessions run across the country. One young member described the training to become a peer educator as "a must-do opportunity. I learnt so many skills that have helped me develop my confidence and create a hope inside of me of doing that for others."



Marketing & Communications (M&C)

The marketing and communications team supported region activities during the year through all our communication channels to maximise reach, awareness and participation. We provide comprehensive communications plans and support for all activities and adventures, as well as key events from learning and development.

Partnerships

Partnerships with other organisations that share our mission and vision that 'girls can do anything' bring new opportunities and experiences for our members.

In January 2025, we launched a new partnership with England Rugby linked to the Women's World Rugby Cup. The partnership's cornerstone is the Love Rugby badge pack focussing on creativity and basic rugby skills and encourages units to develop relationships with their local clubs. Love Rugby was directly supported by the Red Roses players through video content created exclusively for our members. There have also been opportunities for units to attend professional rugby games at both league and international level, through match activation (playing rugby before the main match), pitch pageantry and ticket offers. Following the World Cup in September 2025, we continue to sustain activity around the pack and are planning region-wide rugby events for 2026. Engagement in the pack has been very successful, and we have sold 5,685 badges to end of December 2025. The partnership has also been rolled out to all the other Girlguiding regions in England.

In 2025, we continued to support activities with our partners RSPB, Air Ambulance charity Kent, Surrey and Sussex (KSS), Institute of Civil Engineers (ICE), and Allergy UK. Highlights include:

- Celebrating 10 years of partnership with the RSPB, which has seen 22,068 girls and 3,599 adult volunteers involved in outdoor nature activities. We marked the milestone with a special competition inviting members of all ages to spend time in and take action for nature, and an exclusive anniversary badge.
- Launching 2 new KSS cloud badges focussing on fundraising and kindness in October.

RSPB, KSS, Allergy UK and England Rugby all attended May-hem in May 2025, offering activities to our members at the event. We continue to research collaborations with other organisations that can bring new experiences, knowledge and career inspiration to our young members.



Communications

During the year, we promoted region news, initiatives, badge packs and events through Spotlight and our region channels. We also deliver communications plans for Volunteers Week and other relevant topics and cause-led events such as International Women's Day and World Thinking Day, which provide activity links and a platform for talking about the Girlguiding experience and everything this offers.

- Our fortnightly newsletter Spotlight is shared with over 5,000 members.
- We have around 5,000 regular followers of our social media channels, with our posts reaching up to 10,000 individuals. We continued to enhance our posts in both design and content to increase engagement.
- We sold 41,052 badges and created 12 new badge designs.

Our website is at the heart of our engagement with members. During the year, our website support suppliers undertook a comprehensive review, bringing the site fully up to date. We can now progress plans for improvements in 2026.

Guiding for Good

Our flagship project of the year was Guiding for Good, a pilot project for community action with the following objectives:

- To increase visibility and awareness of today's Girlguiding in local communities and raise our profile with community stakeholders.
- To promote interest in the opportunities Girlguiding offers to girls and young women.
- To actively fulfil the Girlguiding promise to serve the community.

We encouraged as many of our members as possible to serve their communities and help others through creating or getting involved in local projects during a dedicated extended week in October 2025. Over 15,000 girls and leaders signed up to take part, representing 500 units or groups of units across our region. They planned and delivered a wide range of activities in their local communities including litter picking, volunteering in charity shops, working with food and clothes banks, meeting with local dignitaries to talk about the project, visiting the elderly, and holding fundraising events for charities.

In the future, the Guiding for Good "brand" has ongoing relevance as an umbrella for other projects that reflect the place of Girlguiding in local communities. We will continue to explore how to take this forward.



Growth and Retention

- The DCMS (Department for Culture, Media & Sport) Uniformed Youth Fund Waiting List project ended in March. The region supported the creation of 1,242 spaces in new and existing Guide and Ranger units over the 2-year project. Peer education and young leaders also benefitted from the project via training events.
- In April, a new 1-year project called DCMS Reach launched with the aim to grow Girlguiding's provision for Guides and Rangers in areas of deprivation or harder-to-reach groups such as young people eligible for free school meals and young carers. The region is targeted with creating 270 spaces in Guide and Ranger units. We will again support peer education and young leaders with funding for training events and resources.
- 2025 was a year of focus on volunteers. We continued our 1- and 3-year region service awards for volunteers, and launched our volunteer warm welcome grant in May, offering units a £50 grant to help the cost of training and/or uniform, to ensure new volunteers have the best start to their guiding experience. We awarded £3,900 to units in 2025.
- Funded by DCMS Reach, our region Warm Welcome project launched in July and by year end had 2 part-time staff members helping selected counties with volunteer enquiries, supporting commissioners, and providing information and guidance to new enquirers. The project continues to develop including a region warm welcome email to volunteers, commissioner resources, and additional 1-to-1 support.
- During Volunteers' Week in June, young members of all ages from across the region shared why Girlguiding volunteers are so special in a lovely video.



Investment policy

When setting the investment policy, the board of trustees considered the risk and rewards of returns and their duty to safeguard the charity assets.

The cash assets were managed as follows:

- Working capital kept at Lloyds current account.
- Some of the capital that was not expected to be used within the year was held in a COIF share account with CCLA offering a healthy return on investments.

Investments

Since June 2023, the board of trustees decided to invest funds with Evelyn Partners Investment Services Ltd with a view to invest for the long-term financial gain for the charity.

The board of trustees has considered its approach to investments. They will do so on an annual basis to ensure that it fully reflects the needs and risk appetite of the charity. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolio. The Region's Investments are held in one portfolio. However, within this, part of the portfolio has a longer term, multigenerational aim and thus adopts a medium to long term growth strategy with a moderate risk profile. The other element of the portfolio represents a shorter time horizon seeking to deliver both capital growth and income with a lower risk profile.



Review of the financial position

Income & expenditure

Income and expenditure for the year are detailed in the Statement of Financial Activities (SOFA). Total income for the year amounted to £1,203,748 (2024 £1,148,163) and total expenditure amounted to £1,309,646 (2024 £975,210). Income and expenditure vary from year to year, mainly depending on the charitable activities and events held by the region. The net deficit for the year amounted to £97,033 (2024 £186,636 surplus).

The trustees provided substantial financial support to counties towards transport for the 2025 May-hem event.

The main sources of income for the charity were from:

- Membership subscriptions, where the underlying subscription payable by members decreased in 2025 to £559,496 (49,733 members at £11.25 each) (2024 £560,296 (50,936 members at £11.00 each)).
- Exceptional girl experiences – which included 4 international trips in 2025, raised £430,985 (2024 £177,749).
- Shop income in 2025 £47,491 (2024 £57,415).
- Income from investments – interest received in 2025 £44,944 (2024 £45,022).

The main expenditure comprised:

- Staff costs – £388,564 (2024 £300,992). The increase was due to the increase in staff numbers – 2025 average 12.7 (2024 average 11.7).
- Exceptional girl experiences (including a share of support costs) – £870,309 (2024 £578,811).
- Inclusive and impactful organisation (including a share of support costs) – £281,014 (2024 £269,950).
- Merchandise £28,712 (2024 £27,045) relates to the cost of purchasing badges and region branded merchandise for resale.

Balance sheet

The total net assets for the year decreased by £97,033 to £1,603,142 in 2025. Most of our assets are held in cash in interest bearing accounts. The closing cash balances were £1,099,190 (2024 £1,415,362).

Funds

The specific uses of the restricted funds and unrestricted (designated) funds are given in Note 21 and Note 22.

Risk management

The board of trustees reviewed the risk policy during the year to ensure that it fully reflected the needs of the charity. The reserves allow for anticipated future investments and should be sufficient to cover any unexpected future losses. The main risk continues to be declining membership; the region is focusing on retaining and building its membership.

Reserve policy

Free reserves represent the working capital of the region and are available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. The Charity Commission defines free reserves as 'income which becomes available to the charity and is to be expended at the executive committee's discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'.

The Board of Trustees adopts a risk-based approach to the reserves policy:

1. Identify specific risk and create a designated fund for such risks.
2. Protect against an unforeseen reduction in income by retaining 6 months' worth of running costs.
3. Allow for 25% of annual running costs to take advantage of un-forecast opportunities or expenditure.

The reserves held by Girlguiding LaSER should be		2025	2024
Total running costs (administration, establishment, finance & payroll) for the following financial year		£583,514	£452,993
Reserves calculation breakdown		2025	2024
6 months of running costs		£291,757	£226,497
25% of running costs for unforeseen eventualities		£145,879	£113,248
Total reserves to be held		£437,636	£339,745
The reserves held by Girlguiding LaSER were		2025	2024
Total general reserves at year end		£1,582,454	£1,406,171
Less fixed assets in general reserves		(£122,376)	(£126,946)
Less investments in general reserves		(£368,365)	(£154,505)
Total		£1,091,713	£1,124,720

It is acknowledged that there are healthy reserves held above those required by the reserves policy. These funds will provide contingency for future events and international trips.

Going concern

The trustees of The Guide Association London and South East England has assessed the charity's ability to continue as a going concern. Based on this assessment, the trustees have concluded that there is no substantial doubt about the charity's ability to continue its operations for the next 12 months. This conclusion is based on the charity's current financial position, cash flow projections, and available reserves.

Future plans

- A 5-year strategy (2022–2027) in line with Girlguiding strategy.
- A business plan linked to the region strategy and budget.
- International trips to Europe.
- Girl and volunteer events in 2026 and 2027
- Change of chief commissioner and her team in summer 2026. Designate period has commenced.

Statement of board of trustee responsibilities

- The voting members of the board of trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom standards (United Kingdom Generally Accepted Accounting Practice).
- Charity law requires the board of trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the region and of the incoming resources and application of resources for the year. In preparing those financial statements the trustees are required to:
 - Select suitable accounting policies and apply them consistently.
 - Observe the methods and principles in the charities statement of recommended practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent. Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The board of trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the region, enabling them to ensure that the financial statements comply with the Charities Act 2011 and regulation made thereunder. They are also responsible for safeguarding the assets of the region and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved for and on behalf of the trustees on 14 June 2026 and signed on its behalf by

Amanda Teasel
Chair of the board of trustees



Charity registration number 308268 (England and Wales)

**THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND
REGION**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Teasel	
	A Jones	
	J Parkin	
	H Rees	
	C Healy	
	W Colson	
	R Bradham	
	M Allen	
	G Challinor	
	V Cross	
	N Ladha	
	D Archer	(Appointed 7 June 2025)
	Lilymae Kennedy	(Appointed 27 September 2025)
	Heather Fowler	(Appointed 27 September 2025)
	S Ings	
	B Heywood-Jones	(Appointed 29 November 2025)
Charity registration	England and Wales	308268
Auditor	BK Plus Audit Limited Sterling House 501 Middleton Road Chadderton Oldham Lancashire OL9 9LY	

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Opinion

We have audited the financial statements of The Guide Association London and South East England Region (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Obtaining an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on those laws and regulations that have had a direct effect on the financial statements. The key laws and regulations we considered in this context include the Charities Act. In addition we consider compliance with employee legislation, as fundamental to the Charity's operations;

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments or appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



(Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Sterling House

501 Middleton Road

Chadderton

Oldham

Lancashire

OL9 9LY

Date: ..14/06/2026.....

BK Plus Audit Limited is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	572,003	15,362	90,447	677,812	866,710
Charitable activities	4	430,985	-	-	430,985	177,749
Other trading activities	5	47,491	-	-	47,491	57,415
Investments	6	47,460	-	-	47,460	46,289
Total income		<u>1,097,939</u>	<u>15,362</u>	<u>90,447</u>	<u>1,203,748</u>	<u>1,148,163</u>
Expenditure on:						
Raising funds	7	31,339	-	-	31,339	29,479
Charitable activities	8	998,844	144,998	134,465	1,278,307	945,731
Total expenditure		<u>1,030,183</u>	<u>144,998</u>	<u>134,465</u>	<u>1,309,646</u>	<u>975,210</u>
Net gains/(losses) on investments	15	<u>8,865</u>	<u>-</u>	<u>-</u>	<u>8,865</u>	<u>13,683</u>
Net income/(expenditure)		76,621	(129,636)	(44,018)	(97,033)	186,636
Transfers between funds		<u>(128,510)</u>	<u>128,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	11	<u>(51,889)</u>	<u>(1,126)</u>	<u>(44,018)</u>	<u>(97,033)</u>	<u>186,636</u>
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>1,582,454</u>	<u>35,478</u>	<u>82,243</u>	<u>1,700,175</u>	<u>1,513,539</u>
Fund balances at 31 December 2025		<u>1,530,565</u>	<u>34,352</u>	<u>38,225</u>	<u>1,603,142</u>	<u>1,700,175</u>

The notes on pages 27 to 46 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	573,894	129,985	162,831	866,710
Charitable activities	4	177,749	-	-	177,749
Other trading activities	5	57,415	-	-	57,415
Investments	6	46,289	-	-	46,289
Total income		<u>855,347</u>	<u>129,985</u>	<u>162,831</u>	<u>1,148,163</u>
Expenditure on:					
Raising funds	7	29,479	-	-	29,479
Charitable activities	8	663,268	111,163	171,300	945,731
Total expenditure		<u>692,747</u>	<u>111,163</u>	<u>171,300</u>	<u>975,210</u>
Net gains/(losses) on investments	15	<u>13,683</u>	<u>-</u>	<u>-</u>	<u>13,683</u>
Net income/(expenditure) and movement in funds		<u>176,283</u>	<u>18,822</u>	<u>(8,469)</u>	<u>186,636</u>
Reconciliation of funds:					
Fund balances at 1 January 2024		<u>1,406,171</u>	<u>16,656</u>	<u>90,712</u>	<u>1,513,539</u>
Fund balances at 31 December 2024		<u>1,582,454</u>	<u>35,478</u>	<u>82,243</u>	<u>1,700,175</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

BALANCE SHEET

AS AT 31 DECEMBER 2025

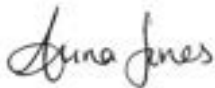
		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	17		124,674		122,376
Current assets					
Stocks	18	16,713		15,417	
Debtors	19	32,466		81,663	
Investments	20	404,060		368,365	
Cash at bank and in hand		1,099,190		1,415,362	
		<u>1,552,429</u>		<u>1,880,807</u>	
Creditors: amounts falling due within one year	21	<u>(73,961)</u>		<u>(303,008)</u>	
Net current assets			<u>1,478,468</u>		<u>1,577,799</u>
Total assets less current liabilities			<u>1,603,142</u>		<u>1,700,175</u>
The funds of the Charity					
Restricted income funds	22	38,225		82,243	
Unrestricted funds - general	23	1,530,565		1,582,454	
Unrestricted funds - Designated		34,352		35,478	
		<u>1,603,142</u>		<u>1,700,175</u>	

The notes on pages 27 to 46 form part of these financial statements.

The financial statements were approved by the trustees on 14 June 2026.



A Teasel
Chair of board of trustees,
the chief commissioner



A Jones
Trustee treasurer

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	27		(327,286)		295,576
Investing activities					
Purchase of tangible fixed assets		(9,960)		(2,453)	
Proceeds from disposal of tangible fixed assets		444		-	
Purchase of investments		(26,830)		(200,224)	
Proceeds from disposal of investments		-		47	
Investment income received		47,460		46,289	
Net cash generated from/(used in) investing activities			11,114		(156,341)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(316,172)		139,235
Cash and cash equivalents at beginning of year			1,415,362		1,276,127
Cash and cash equivalents at end of year			1,099,190		1,415,362

The notes on pages 27 to 46 form part of these financial statements.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Guide Association London and South East England Region is a charity registered in England. The address of the registered office is 3 Jaggard Way, Wandsworth Common, London, SW12 8SG. The nature of the charity's operations and principal activities are detailed within the Trustees' Report on pages 4 to 17.

1.1 Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Girlguiding London South East England Region constitutes a public benefit entity as defined by FRS 102 and presentational currency is £ sterling to the nearest pound. The trustees consider that there are no material uncertainties about Girlguiding London and South East England Region's ability to continue as a going concern.

The financial statements have been prepared to give a 'true and fair view' and have deviated 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 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 in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The trustees have considered going concern up to one year from the date of signing these accounts. Budgets and forecasts have been prepared, including a severe but plausible scenario, the trustees as a result believe that Girlguiding London and South East England Region is a going concern as the level of unrestricted reserves are sufficient to cover costs incurred for at least the next 12 months should such a situation arise.

1.3 Charitable funds

The regions unrestricted funds consist of funds which may be used for an of it's purposes at the discretion of the board of trustees. These funds have been separately shown, as general funds and designated funds.

General funds - General funds are those available on a day to day basis to the board of trustees for an purpose.

Designated funds - Designated funds, are those set aside by the board of trustees for specific purposes, Details of the purpose of each fund are set out in Note 15.

Restricted funds - Restricted funds consist of funds where the donor has placed some restriction on the use that can be made of the assets donated. Details of the purpose of each fund are set out in Note 16.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.4 Income

There are two main income streams for the charity; annual subscriptions received from the membership within the London and South East England region, trading income from the sale of badges and region branded items via the online shop. All income is accounted for when due, except donations which are accounted for when received. All trading activities are carried out with the members in pursuance of the region's charitable objectives. Grants are recognised when receivable except to the extent that performance conditions have not been met.

1.5 Expenditure

The expenditure of the region is analysed around the activities of the charity. The programme and training activities are run for the benefit of the region as a whole, the expenditure on international activity reflects the cost of organising trips, marketing and publicity is mainly concerned with raising awareness throughout the region, growth and retention focuses on increasing our membership and ensuring current members want to remain part of the charity and the grants payable comprise payments made to other Girlguiding charities to assist with capital expenditure.

The staff costs are allocated against each expenditure heading firstly on the basis that it is directly attributable to that activity and secondly, if not directly attributable, it is allocated on a percentage share of the total cost, Support costs are allocated on a percentage share of the total cost. All expenditure is charged on an accruals basis. Governance costs are those associated with the general management of the charity as the trustees ensure compliance with constitutional and statutory requirements. They include the cost of the audit and legal fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over the shorter of the remaining term of the lease or 50 years
Furniture, fittings & office equipment	10% - 20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets acquired whether purchased or donated are capitalised. Major donations received for fixed assets are credited to capital grants and donations funds or other restricted funds as shown in Note 16. These funds are then used to write off the asset over its estimated useful life.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees through the main Guide Association scheme. Contributions are expensed as they become payable.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Depreciation

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying value of assets and liabilities are outlined below.

Determining the useful economic life of an asset and the anticipated residual value in calculating an appropriate depreciation charge is considered a key judgement.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Donations and gifts	12,507	-	-	12,507	13,598	10,000	-	23,598
Grants	-	15,362	90,447	105,809	-	119,985	162,831	282,816
Membership fees	559,496	-	-	559,496	560,296	-	-	560,296
	<u>572,003</u>	<u>15,362</u>	<u>90,447</u>	<u>677,812</u>	<u>573,894</u>	<u>129,985</u>	<u>162,831</u>	<u>866,710</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Exceptional girl experience	430,985	177,749

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	47,491	57,415

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	2,516	1,267
Interest receivable	44,944	45,022
	47,460	46,289

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Merchandise	28,712	27,045
Investment management	2,627	2,434
Total costs	31,339	29,479

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Exceptional girl experience 2025 £	Rewarding & flexible volunteering 2025 £	Inclusive & Impactful 2025 £	Sustainable organisation 2025 £	Total 2025 £
Direct costs					
Charitable activities	444,297	14,391	25,773	-	484,461
Grant funding of activities (see note 9)	153,550	1,942	123,971	-	279,463
Share of support and governance costs (see note 10)					
Support	227,098	60,588	128,638	48,594	464,918
Governance	45,364	1,469	2,632	-	49,465
	<u>870,309</u>	<u>78,390</u>	<u>281,014</u>	<u>48,594</u>	<u>1,278,307</u>
Analysis by fund					
Unrestricted funds - general	716,759	76,448	157,043	48,594	998,844
Unrestricted funds - Designated	144,907	91	-	-	144,998
Restricted funds	8,643	1,851	123,971	-	134,465
	<u>870,309</u>	<u>78,390</u>	<u>281,014</u>	<u>48,594</u>	<u>1,278,307</u>

Previous year:	Exceptional girl experience 2024 £	Rewarding & flexible volunteering 2024 £	Inclusive & Impactful 2024 £	Sustainable organisation 2024 £	Total 2024 £
Direct costs					
Charitable activities	198,809	6,378	8,699	-	213,886
Grant funding of activities (see note 9)	118,734	3,707	160,022	-	282,463
Share of support and governance costs (see note 10)					
Support	222,389	45,010	99,528	40,628	407,555
Governance	38,879	1,247	1,701	-	41,827
	<u>578,811</u>	<u>56,342</u>	<u>269,950</u>	<u>40,628</u>	<u>945,731</u>
Analysis by fund					
Unrestricted funds - general	460,077	52,635	109,928	40,628	663,268
Unrestricted funds - Designated	111,033	130	-	-	111,163
Restricted funds	7,701	3,577	160,022	-	171,300
	<u>578,811</u>	<u>56,342</u>	<u>269,950</u>	<u>40,628</u>	<u>945,731</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

(Continued)

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format:

	International activities	Programme & training activities	Marketing and publicity	Growth & Retention	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Charitable activities	192,236	12,951	8,655	44	213,886
	<u>192,236</u>	<u>12,951</u>	<u>8,655</u>	<u>44</u>	<u>213,886</u>
Grant funding of activities (see note 9)	-	122,441	-	160,022	282,463
Share of support and governance costs (see note 10)					
Support	238,727	84,108	84,279	441	407,555
Governance	37,593	2,532	1,693	9	41,827
	<u>468,556</u>	<u>222,032</u>	<u>94,627</u>	<u>160,516</u>	<u>945,731</u>
Analysis by fund					
Unrestricted funds - general	468,556	99,591	94,627	494	663,268
Unrestricted funds -	-	111,163	-	-	111,163
Restricted funds	-	11,278	-	160,022	171,300
	<u>468,556</u>	<u>222,032</u>	<u>94,627</u>	<u>160,516</u>	<u>945,731</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Grants payable

	Exceptional experience 2025 £	Rewarding & girl flexible volunteering 2025 £	Inclusive & Impactful 2025 £	Sustainable organisation 2025 £	Total 2025 £
Grants to individuals	153,550	1,942	123,971	-	279,463
	<u>153,550</u>	<u>1,942</u>	<u>123,971</u>	<u>-</u>	<u>279,463</u>
	<u><u>153,550</u></u>	<u><u>1,942</u></u>	<u><u>123,971</u></u>	<u><u>-</u></u>	<u><u>279,463</u></u>
	Exceptional experience 2024 £	Rewarding & girl flexible volunteering 2024 £	Inclusive & Impactful 2024 £	Sustainable organisation 2024 £	Total 2024 £
Grants to individuals	118,734	3,707	160,022	-	282,463
	<u>118,734</u>	<u>3,707</u>	<u>160,022</u>	<u>-</u>	<u>282,463</u>
	<u><u>118,734</u></u>	<u><u>3,707</u></u>	<u><u>160,022</u></u>	<u><u>-</u></u>	<u><u>282,463</u></u>

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format:

Previous year:

	International activities 2024 £	Programme & training activities 2024 £	Marketing & publicity 2024 £	Growth & Retention 2024 £	Total 2024 £
Grants to individuals	-	122,441	-	160,022	282,463
	<u>-</u>	<u>122,441</u>	<u>-</u>	<u>160,022</u>	<u>282,463</u>
	<u><u>-</u></u>	<u><u>122,441</u></u>	<u><u>-</u></u>	<u><u>160,022</u></u>	<u><u>282,463</u></u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	388,564	300,992
Depreciation	7,218	7,023
Loss on disposal of tangibles	444	
Computer support	28,231	26,548
Photocopier	1,809	1,246
Postage & stationery	555	747
Insurance	3,936	3,443
Property costs	6,523	6,851
Utilities	2,956	28,255
Telephone	3,884	7,337
Repairs & maintenance	8,818	4,564
Training	2,207	630
Welfare & travel	5,159	4,650
Payroll	1,296	4,223
Sundry	1,577	8,788
Bank charges	1,741	2,258
Governance costs	49,465	41,827
	<u>514,383</u>	<u>449,382</u>

Analysed between:

Exceptional girl experience	272,462	261,268
Rewarding & flexible volunteering	62,057	46,257
Inclusive & Impactful	131,270	101,229
Sustainable organisation	48,594	40,628
	<u>514,383</u>	<u>449,382</u>

Following the previous year end the Charity re-aligned charitable expenditure in line with the '4 Pillars', as a result the comparatives were reclassified from the following previously disclosed format.

	2024 £
Marketing & publicity	85,972
Growth & Retention	450
Programme & training activities	86,640
International activities	276,320
	<u>449,382</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

11 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	10,710	10,200
Depreciation of owned tangible fixed assets	7,218	7,023
Loss on disposal of tangible fixed assets	444	-
	<u> </u>	<u> </u>

12 Auditor's remuneration	2025	2024
	£	£
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	10,710	10,200
	<u> </u>	<u> </u>

13 Trustees		
The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind. Expenses of £2,369 (2024: £2,342) were reimbursed to 9 (2024: 9) Trustees to cover out of pocket travel and meeting costs for their role as Trustees.		

14 Employees		
The average monthly number of employees during the year was:		
	2025	2024
	Number	Number
	13	12
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	335,348	262,773
Social security costs	24,509	16,949
Other pension costs	28,707	21,270
	<u> </u>	<u> </u>
	388,564	300,992
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£70,000 - £80,000	1	-
	<u> </u>	<u> </u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Employees

(Continued)

Remuneration of key management personnel

The key management personnel of the charity are considered to be the Region Manager and the Finance Manager. The total employee benefits of the key management personnel were £115,580 (2024: £73,608).

15 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	8,865	13,636
Sale of investments	-	47
	<u>8,865</u>	<u>13,683</u>

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings & office equipment £	Total £
Cost			
At 1 January 2025	296,972	124,450	421,422
Additions	-	9,960	9,960
Disposals	-	(83,040)	(83,040)
At 31 December 2025	<u>296,972</u>	<u>51,370</u>	<u>348,342</u>
Depreciation and impairment			
At 1 January 2025	190,061	108,985	299,046
Depreciation charged in the year	-	7,218	7,218
Eliminated in respect of disposals	-	(82,596)	(82,596)
At 31 December 2025	<u>190,061</u>	<u>33,607</u>	<u>223,668</u>
Carrying amount			
At 31 December 2025	<u>106,911</u>	<u>17,763</u>	<u>124,674</u>
At 31 December 2024	<u>106,911</u>	<u>15,465</u>	<u>122,376</u>

In the opinion of the trustees the residual value at the year end was considered not to be less than £107,000 and so no further depreciation has been recognised.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Stocks

	2025 £	2024 £
Finished goods and goods for resale	16,713	15,417

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	16,004	31,797
Other debtors	35	441
Prepayments and accrued income	16,427	49,425
	32,466	81,663

20 Current asset investments

	2025 £	2024 £
Unlisted investments	404,060	368,365

During the year under review, the trustees placed capital of £25,000 (2024: £200,000) with Evelyn Partners Investment Services Limited under their Personalised Investment Management Service.

21 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,795	6,357
Trade creditors	7,043	14,048
Other creditors	7,579	8,061
Accruals and deferred income	50,544	274,542
	73,961	303,008

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
King George VI Fund	13,678	-	(50)	13,628
Buchanan Legacy	253	-	(253)	-
DCMS Waiting list Project	-	58,515	(58,515)	-
Children in Need Fund	1,887	-	(1,887)	-
Unit support Fund	40,000	-	(33,524)	6,476
First Response Training Fund	323	-	-	323
Edwards Legacy	1,146	-	(1,146)	-
Chief's Memorial Fund	3,530	-	(96)	3,434
Travel Fund	8,367	-	(1,402)	6,965
Cost of Living Fund	7,399	-	-	7,399
Diamond Duke of Edinburgh Grant	155	-	(155)	-
Agathas Fund	5,505	-	(5,505)	-
DCMS reach project	-	31,932	(31,932)	-
	<u>82,243</u>	<u>90,447</u>	<u>(134,465)</u>	<u>38,225</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 Restricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
King George VI Fund	12,969	1,109	(400)	13,678
Buchanan Legacy	1,341	253	(1,341)	253
DCMS Waiting list Project	-	120,157	(120,157)	-
Children in Need Fund	4,446	1,312	(3,871)	1,887
Unit support Fund	-	40,000	-	40,000
First Response Training Fund	431	-	(108)	323
Edwards Legacy	1,646	-	(500)	1,146
Chief's Memorial Fund	4,080	-	(550)	3,530
Growth and Retention Fund	1,005	-	(1,005)	-
SNUG Grant	1,073	-	(1,073)	-
Join Us Coordinator Fund	2,263	-	(2,263)	-
Travel Fund	11,997	-	(3,630)	8,367
Targeted Financial Support	3,722	-	(3,722)	-
Cost of Living Fund	39,200	-	(31,801)	7,399
Generation Green Fund	879	-	(879)	-
Diamond Duke of Edinburgh Grant	155	-	-	155
Agathas Fund	5,505	-	-	5,505
	<u>90,712</u>	<u>162,831</u>	<u>(171,300)</u>	<u>82,243</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

22 Restricted funds

(Continued)

King George VI Fund

To be used for leadership training. Also, for bursaries for attendance at Girlguiding or County Training centres.

Buchanan legacy

To be used at the Region Chief Commissioner's discretion.

DCMS waiting list project

Funding to support increasing the capacity in existing units and creating new spaces at new units for young people aged 10-18 in IMD 1-5 Upper Tier Local authority areas in England. To improve the wellbeing of young people and help them to develop skills for life and work by extending the reach, number and range of regular activities for young people that drive these outcomes.

Children in Need fund

Children in Need funding for 2022 was awarded to support members in 2023 and beyond.

Unit support fund

Funds to support girls in financial need to access guiding.

First response training fund

To be used to support first aid training delivery.

Edwards legacy

To send Guides and Young Adult Leaders to our Chalet in Switzerland.

Chief's memorial fund

The fund is to be used for international travel grants. The Region has the discretion regarding eligibility and application process. The Region can determine whether to target the grants to a particular group of members/units or a particular type of trip, or to keep it open.

Travel fund

The Region Travel Fund is available to support individuals/units/areas in LaSER with their transport cost for events an/or residentials.

Cost of living fund

A fund to support our members with any cost of living issue associated with being a member of Girlguiding London and South East England region, this could cover membership fees, subscription costs, event/activity costs meeting room rent or anything else to support members to join or remain part of the charity.

Diamond D of E grant

Fund for encouraging girls in areas of deprivation to take part in the Duke of Edinburgh Award Scheme.

Agathas fund

Funds donated to see a funding initiative. It was planned that this money would be used for a Brownie event in 2021, however the event was postponed and was utilised in 2025.

DCMS reach project

Funding to expand non-military uniformed youth provision by creating new places for 10-18 year olds in areas with unmet needs- especially for harder-to-reach young people and those in deprived communities- while also improving their wellbeing and life/work skills through a wider range of regular activities. It will also help Uniformed Youth Organisations strengthen their internal capacity so they can scale sustainably and continue meeting demand beyond 2026.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
International						
Travel Fund	11,864	7,462	(1,298)	-	-	18,028
Travel Fund	2,316	-	-	-	-	2,316
Adventure fund	6,785	7,900	(14,685)	-	-	-
Associates fund	2,337	-	(311)	-	-	2,026
Region						
commissioners						
discretionary						
fund	1,982	-	-	-	-	1,982
Hardship fund	194	-	(194)	-	-	-
Winifred Elkins	10,000	-	-	-	-	10,000
May-hem event	-	-	(128,510)	128,510	-	-
General funds	1,582,454	1,097,939	(1,030,183)	(128,510)	8,865	1,530,565
	<u>1,617,932</u>	<u>1,113,301</u>	<u>(1,175,181)</u>	<u>-</u>	<u>8,865</u>	<u>1,564,917</u>

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
International						
Travel Fund	9,133	2,731	-	-	-	11,864
Travel Fund	2,289	27	-	-	-	2,316
Adventure fund	-	117,227	(110,442)	-	-	6,785
Associates fund	2,658	-	(321)	-	-	2,337
Region						
commissioners						
discretionary						
fund	2,382	-	(400)	-	-	1,982
Hardship fund	194	-	-	-	-	194
Winifred Elkins	-	10,000	-	-	-	10,000
General funds	1,406,171	855,347	(692,747)	-	13,683	1,582,454
	<u>1,422,827</u>	<u>985,332</u>	<u>(803,910)</u>	<u>-</u>	<u>13,683</u>	<u>1,617,932</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Unrestricted funds

(Continued)

International travel fund

Surplus monies raised to fund international trips but remaining at the end of the trip and/or after any refunds have been made. These funds are used to support/provide grants for future international trips.

Travel fund

The Region Travel Fund is available to support individuals/units/areas in LASER with their transport cost for events and/or residentials.

Adventure fund

The adventure fund is to be used to get more girls involved in adventure related activities in their country/region.

Associates fund

Funds remaining following the cessation of the Region Associates group. These funds are to be utilised to benefit the members of Girlguiding LASER at the discretion of its trustees.

Region commissioners discretionary fund

Consists of donations received for use at the discretion of the Region Chief Commissioner. The expenditure represents grants made to individuals during the year.

Hardship fund

Donation from 2.6 challenge. Funds to support members suffering financial hardship.

Winifred Elkins legacy

Legacy donated to Girlguiding LaSER has been designated to support Brownies in the region.

May-hem event travel fund

The trustees agreed to set aside funds to support transport to the region May-hem event which took place on Saturday 10 May 2025.

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	124,674	-	-	124,674
Current assets/(liabilities)	1,405,891	34,352	38,225	1,478,468
	<u>1,530,565</u>	<u>34,352</u>	<u>38,225</u>	<u>1,603,142</u>
	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	122,376	-	-	122,376
Current assets/(liabilities)	1,460,078	35,478	82,243	1,577,799
	<u>1,582,454</u>	<u>35,478</u>	<u>82,243</u>	<u>1,700,175</u>

25 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	680	1,245
Between two and five years	1,871	2,551
	<u>2,551</u>	<u>3,796</u>

THE GUIDE ASSOCIATION LONDON AND SOUTH EAST ENGLAND REGION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

26 Related party transactions

The Guide Association at Commonwealth Headquarters

The Guide Association is an umbrella organisation to the region.

The region is one of the 9 separately constituted country/region associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

Counties, divisions, districts and units

Within the London and South East England region, there are 19 county areas of the Guide Association, each further subdivided into divisions, districts and units.

Each county, division, district and unit is responsible as a separate charity for their own finances.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter.

The Guild has a Regional Association, and the chairman of this association is appointed by the chief commissioner in conjunction with the Trefoil Guild.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Material transactions with the Guide Association in the year totalled £7,900 (2024: £158,589).

Within the debtors balance £15,944 was in relation to related party transactions with the Guide Association.

Trustees

There were no related party transactions with the trustees during the year.

27 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(97,033)	186,636
Adjustments for:		
Investment income recognised in statement of financial activities	(47,460)	(46,289)
Gain on disposal of investments	-	(47)
Fair value gains and losses on investments	(8,865)	(13,636)
Depreciation and impairment of tangible fixed assets	7,218	7,023
Movements in working capital:		
(Increase) in stocks	(1,296)	(4,699)
Decrease/(increase) in debtors	49,197	(49,323)
(Decrease)/increase in creditors	(229,047)	215,911
Cash (absorbed by)/generated from operations	<u>(327,286)</u>	<u>295,576</u>

28 Analysis of changes in net funds

The Charity had no material debt during the year.





Girlguiding

London and
South East England