

North Yorkshire West County Guides

Trustees report and unaudited financial statements

for the year ended 30 April 2025

Charity no: 1037585

**North Yorkshire West County Guides
(Charity number 1037585)**

Financial statements

for the year ended 30 April 2025

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**North Yorkshire West County Guides
(Charity number 1037585)**

Legal & administrative information

for the year ended 30 April 2025

Charity name	North Yorkshire West County Guides	
Charity Registration Number	1037585 (England & Wales)	
Contact	Community House 46-50 East Parade Harrogate HG1 5RR	
Telephone	07512777348	
Website	www.girlguidingnyw.org.uk	
Trustees	C Halls S Jennings A Wright S Langley H Sanderson	(Chair) (appointed 26th June 2024)
Independent examiners	The Barker Partnership Chartered Accountants 24 High Street Pateley Bridge Harrogate HG3 5JU	

North Yorkshire West County Guides
(Charity number 1037585)

Trustees annual report for the year ended 30 April 2025

Structure & governance

North Yorkshire West County Guides, which operates as Girlguiding North Yorkshire West, was formed under Royal Charter granted on the 14th December 1922.

Aims & objectives

Girlguiding North Yorkshire West is a branch of Girlguiding, the leading charity for girls and young women in the UK. Girlguiding is the UK's largest youth organisation dedicated to girls, with around 370,000 members. Girls can do anything. We help them know that, whether they're 4 or 18 or in between. All girls have a home at Girlguiding - whoever they are, and wherever they are. We show them a world of possibilities, big and small. We help them think big and be bold in a space where they can be themselves, get creative, explore, and have fun. We're a powerful collective voice - with girls, led by girls - changing the world for the

Statement of public benefit

A report on Girlguiding's public benefit activities during the previous year can be found in its latest Annual Report.

Girlguiding North Yorkshire West continues to provide its own public benefit activities. We support our four divisions and their districts to deliver Girlguiding to the area which we cover.

Annual review

The leadership of Girlguiding North Yorkshire West consists of County Commissioner Carly Halls and her Assistant County Commissioners, Caroline Bentham and Sam Cramby. The trustees are the Division Commissioners of the four divisions.

Membership figures have decreased slightly again and while the demand is there to open new units and waiting lists are growing, the limiting factor is the recruitment and retention of adult volunteers.

Training & development

We now have a training lead, Babs Jones. She returns to the post so brings experience and enthusiasm to the role.

First Response Trainings have been run around the county and have been well attended.

Eight volunteers have completed the new Leadership Development Program, which is still quite new. They have been supported by our mentors and LDP Coordinator.

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Outdoors

The outdoor team is led by Helen Cressey.

A full program of day and short residential outdoor activities was planned and delivered, with activities for all sections to do outdoor cooking, archery, bushcraft.

County camp was not held this year, one is planned for Summer 2025.

International

An international trip to Adelboden, Switzerland was run very successfully during the summer of 2025. Further trips are planned for 2026/7.

Administration

We continue to utilise the administration solution offered by Girlguiding North East England Region, whereby Girlguiding NYW pay an hourly rate for an administrator based in the Region office and employed by them, to carry out work on our behalf. This reduces the complication of being an employer and allows us access to an administrator who has Girlguiding knowledge & the support of the region office and is proving to be a flexible option for us.

This arrangement is working well and we intend to continue it for the next year.

The office space at Community House has been kept on, but will be vacated soon.

Birk Crag HQ redevelopment

Fundraising continues to be the main challenge. Our Lottery Grant application was successful and we awarded £391,000 in November 2024. This is drawn upon as work progresses. There were challenges around the legal requirements of the funding, but these were overcome mid-January and work continued at a pace. While our hopeful opening date of Summer 2025 is unlikely, we are hopeful for an Autumn opening.

The lottery grant is to complete the basement and ground floor, with further fundraising to be done to complete upstairs.

Results

A summary of the year's activities is given on page 7 of the accounts.

The charity returned a surplus of £319,430 (2024 £191,689). The surplus included donations, legacies and fundraising activities related to the redevelopment of Birk Crag Centre. The surplus on Girlguiding activities excluding Birk Crag was £6,916 (2024 - £4,907).

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Future Plans

The main aim for 25/26 is to complete the build and open the doors of Birk Crag. The plans and the personnel are in place.

The charity also needs to recruit additional volunteers, to ensure that the aims of the charity continue to be met. Experienced volunteers need to be recruited into positions of responsibility, to ensure that the charity continues to grow and carry out its aims well.

Reserves policy

The reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustee's aim is to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure. This has been achieved.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis at their finance meeting.

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Trustees annual report for the year ended 30 April 2025

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

This report was approved by the Trustees on 15th Nov 2025 and signed on its behalf by

Trustee S. Jennings

Printed name SAM JENNINGS

Trustee [Signature]

Printed name CARLY HALLS

**North Yorkshire West County Guides
(Charity number 1037585)**

Independent Examiners Report

I report on the accounts of North Yorkshire West County Guides (charity number 1037585) for the year ended 30 April 2025 which are set out on pages 7 to 8 and in the notes on pages 9 - 18.

Respective responsibilities of trustees and independent examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the charity commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiners statement

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

Independent examiners statement

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

- (i) No other matters have come to my attention;
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section the 2011 Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....


Date *9 January 2026*

David Thomas ACA FCCA - Independent Examiner

The Barker Partnership
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

**North Yorkshire West County Guides
(Charity number 1037585)**

**Statement of financial activities
for the year ended 30 April 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	6	-	295,382	10	295,392	164,897
Charitable activities	7	-	25,915	33,299	59,214	64,862
Other trading activities	8	-	2,100	1,802	3,902	1,308
Investment income		-	28	341	369	528
Total incoming resources		-	<u>323,425</u>	<u>35,452</u>	<u>358,877</u>	<u>231,595</u>
Resources expended						
Expenditure on:						
Raising funds	9	-	565	1,446	2,011	512
Charitable activities	10	-	10,346	25,338	35,684	37,804
Other expenses	11	-	-	1,752	1,752	1,590
Total resources expended		-	<u>10,911</u>	<u>28,536</u>	<u>39,447</u>	<u>39,906</u>
Net income		-	312,514	6,916	319,430	191,689
Transfers	19	-	4,080	(4,080)	-	-
Net movement in funds		-	<u>316,594</u>	<u>2,836</u>	<u>319,430</u>	<u>191,689</u>
Reconciliation of funds						
Total funds brought forward		-	<u>1,597,237</u>	<u>37,969</u>	<u>1,635,206</u>	<u>1,443,517</u>
Total funds carried forward	19	-	<u><u>1,913,831</u></u>	<u><u>40,805</u></u>	<u><u>1,954,636</u></u>	<u><u>1,635,206</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**North Yorkshire West County Guides
(Charity number 1037585)**

**Balance sheet
as at 30 April 2025**

		2025		2024	
Notes	£	£	£	£	
Fixed Assets					
Tangible assets	12		1,898,860		1,575,269
Current Assets					
Stocks	13		862		1,368
Debtors	14		2,549		1,122
Cash at bank and in hand	15		149,944		64,028
			153,355		66,518
Creditors: amounts falling due within one year	16		(97,579)		(6,581)
Net Current assets			55,776		59,937
Total Assets Less Current Liabilities			1,954,636		1,635,206
The funds of the charity					
Restricted funds	19		1,913,831		1,597,237
Designated funds	19		40,805		37,969
Total charity funds			1,954,636		1,635,206

Signed on behalf of all the trustees on 15th Nov 2025

(insert date)

Trustee S. Jennings Printed name SAM JENNINGS

Trustee [Signature] Printed name CARLY HALLS

The notes on pages 9 to 18 form an integral part of these financial statements.

**North Yorkshire West County Guides
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**Notes to the financial statements
for the year ended 30 April 2025**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The accounts 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 Standard applicable in the UK and Republic of Ireland (FRS 102), issued 16th July 2014, and with the Charities Act 2011.

1.2. Fund accounting

There are three different funds held by the charity; unrestricted, restricted and designated. Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Unrestricted funds

These are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

1.3. Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities. Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

Recognition of grants and donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

**North Yorkshire West County Guides
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**Notes to the financial statements
for the year ended 30 April 2025**

Recognition of investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.4. Recognition of resources expended

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

Support costs

These costs are incurred by the charity in providing the infrastructure which underpins the operation of individual projects and include management, payroll preparation, office supplies, telephones, information technology, premises etc.

1.5. Tangible fixed assets and depreciation

Fixed assets are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	-	10% reducing balance
Premises	-	Until the development of Birk Crag is complete, the depreciation rate is nil.

1.6. Stock

Stock is valued at the lower of cost and net realisable value.

**North Yorkshire West County Guides
(Charity number 1037585)**

**Notes to the financial statements
for the year ended 30 April 2025**

2. Employees

Number of employees	2025	2024
The average monthly numbers of employees during the year were:	1	1
	1	1

Employment costs	2025	2024
	£	£
Wages and salaries	5,086	3,437
	5,086	3,437

During the year, no employee earned £60,000 per annum or more.

3 Trustee remuneration & expenses

No trustees received a remuneration for services rendered, however, when incurred, trustees are reimbursed for out of pocket expenses. No trustee, or anyone connected with a trustee, has a material interest in any of the charity's transactions.

4. Net incoming resources for the year	2025	2024
	£	£
Net incoming resources is stated after charging:		
Depreciation	3,114	3,253
	3,114	3,253

5. Fees for independent examination of accounts

	2025	2024
	£	£
Independent examination	1,752	1,590
	1,752	1,590

**North Yorkshire West County Guides
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**Notes to the financial statements
for the year ended 30 April 2025**

6. Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Donations	-	295,357	10	295,367	145,479
Gift aid	-	-		-	18,666
Friends of Birk Crag	-	25		25	-
Grants received	-	-	-	-	752
	<u>-</u>	<u>295,382</u>	<u>10</u>	<u>295,392</u>	<u>164,897</u>
	<u>-</u>	<u>295,382</u>	<u>10</u>	<u>295,392</u>	<u>164,897</u>

7. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Census receipts	-	-	23,029	23,029	17,001
Training	-	-	1,389	1,389	1,310
Fundraising	-	25,915	-	25,915	26,468
Outdoor activities	-	-	8,881	8,881	20,083
	<u>-</u>	<u>25,915</u>	<u>33,299</u>	<u>59,214</u>	<u>64,862</u>
	<u>-</u>	<u>25,915</u>	<u>33,299</u>	<u>59,214</u>	<u>64,862</u>

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**Notes to the financial statements
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8. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Equipment & hire charges	-	-	50	50	-
Sale of souvenirs & badges	-	2,100	1,752	3,852	1,308
	<u>-</u>	<u>2,100</u>	<u>1,802</u>	<u>3,902</u>	<u>1,308</u>
	<u>-</u>	<u>2,100</u>	<u>1,802</u>	<u>3,902</u>	<u>1,308</u>

9. Raising funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Souvenirs & badges	-	-	1,446	1,446	-
Costs of fundraising	-	565	-	565	512
	<u>-</u>	<u>565</u>	<u>1,446</u>	<u>2,011</u>	<u>512</u>
	<u>-</u>	<u>565</u>	<u>1,446</u>	<u>2,011</u>	<u>512</u>

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**Notes to the financial statements
for the year ended 30 April 2025**

10. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Printing & stationery	-	-	48	48	51
Postage & telephone	-	-	1,093	1,093	1,057
Travel expenses	-	-	719	719	560
Grants & donations	-	-	3,025	3,025	3,417
Census	-	-	1,450	1,450	1,276
Presentations & lunches	-	-	179	179	1,102
Sundry expenses	-	3,817	1,742	5,559	1,392
Public relations	-	-	187	187	-
Training	-	-	468	468	343
Outdoor activities expenses	-	-	8,168	8,168	17,082
Premises costs	-	3,892	2,696	6,588	4,834
Administrator	-	-	5,086	5,086	3,437
Depreciation	-	2,637	477	3,114	3,253
	<u>-</u>	<u>10,346</u>	<u>25,338</u>	<u>35,684</u>	<u>37,804</u>

11. Other expenses

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Independent examiners fees	-	-	1,752	1,752	1,590
	<u>-</u>	<u>-</u>	<u>1,752</u>	<u>1,752</u>	<u>1,590</u>

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**Notes to the financial statements
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12. Tangible fixed assets

	Development & premises at Birk Crag	Fixtures & fittings	Total
	£	£	£
Cost			
at 1 May 2024	1,565,775	39,490	1,605,265
Additions	324,845	1,860	326,705
At 30 April 2025	<u>1,890,620</u>	<u>41,350</u>	<u>1,931,970</u>
Depreciation			
At 1 May 2024	19,786	10,210	29,996
Charge for year	-	3,114	3,114
At 30 April 2025	<u>19,786</u>	<u>13,324</u>	<u>33,110</u>
Net book values			
At 30 April 2025	<u>1,870,834</u>	<u>28,026</u>	<u>1,898,860</u>
At 30 April 2024	<u>1,545,989</u>	<u>29,280</u>	<u>1,575,269</u>

13. Stock

	Unrestricted Funds	Restricted Funds	Designated Funds	2025 Total	2024 Total
	£	£	£	£	£
Closing stock of badges	-	-	862	862	1,368
	<u>-</u>	<u>-</u>	<u>862</u>	<u>862</u>	<u>1,368</u>
	<u>-</u>	<u>-</u>	<u>862</u>	<u>862</u>	<u>1,368</u>

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**Notes to the financial statements
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14. Debtors

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Prepayments and accrued income	-	-	2,549	2,549	1,122
	-	-	2,549	2,549	1,122
	<u>-</u>	<u>-</u>	<u>2,549</u>	<u>2,549</u>	<u>1,122</u>

15. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2025 Total £	2024 Total £
Current account	-	110,324	33,608	143,932	54,624
Deposit account	-	1,012	5,000	6,012	9,404
	-	111,336	38,608	149,944	64,028
	<u>-</u>	<u>111,336</u>	<u>38,608</u>	<u>149,944</u>	<u>64,028</u>

16. Creditors: amounts falling due

within one year	Unrestricted Funds £	Restricted Funds £	Designated Total £	2025 Total £	2024 Total £
Trade creditors	-	12,071	-	12,071	-
Accruals & loans	-	80,000	3,494	83,494	3,416
Income received in advance	-	-	2,014	2,014	3,165
	-	92,071	5,508	97,579	6,581
	<u>-</u>	<u>92,071</u>	<u>5,508</u>	<u>97,579</u>	<u>6,581</u>

17. Taxation

The Charity's activities fall within the exemptions afforded to Charities under the Corporation Tax Act 2010 (CTA 2010). Accordingly, there is no corporation tax liability provided on ordinary activities.

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**Notes to the financial statements
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18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 April 2025 as represented by:				
Tangible fixed assets	-	1,894,566	4,294	1,898,860
Current assets	-	111,336	42,019	153,355
Current liabilities	-	(92,071)	(5,508)	(97,579)
	-	1,913,831	40,805	1,954,636
	-	1,913,831	40,805	1,954,636

North Yorkshire West County Guides
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Notes to the financial statements
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19. Movements in funds

	At 1 May 24 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 Apr 25 £
Restricted funds	1,597,237	323,425	(10,911)	4,080	1,913,831
Designated funds	37,969	35,452	(28,536)	(4,080)	40,805
Total Funds	<u><u>1,635,206</u></u>	<u><u>358,877</u></u>	<u><u>(39,447)</u></u>	<u><u>-</u></u>	<u><u>1,954,636</u></u>

19.1. Breakdown of funds

Restricted funds					
Birk Crag	1,597,237	323,425	(10,911)	4,080	1,913,831
	<u><u>1,597,237</u></u>	<u><u>323,425</u></u>	<u><u>(10,911)</u></u>	<u><u>4,080</u></u>	<u><u>1,913,831</u></u>
Designated funds					
General Account	19,030	23,380	(16,311)	10,334	36,433
Badge Fund	1,616	1,752	(1,489)	1,616	263
Events & Training	138	1,389	(468)	1,059	-
Outdoor Fund	15,134	8,931	(10,268)	9,688	4,109
Pegasus Fund	2,051	-	-	2,051	-
	<u><u>37,969</u></u>	<u><u>35,452</u></u>	<u><u>(28,536)</u></u>	<u><u>(4,080)</u></u>	<u><u>40,805</u></u>