CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Leeds County Guides Association		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	524738
Set out on pages	Attached		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2025.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:	Alexandra Hazlerigg	**Date:**	31/07/2026
Name:	Alexandra Hazlerigg		
Relevant professional qualification(s) or body (if any):	ICAEW 2945484		
Address:	Xeinadin Yorkshire & North East 4 Wharfe Mews Cliffe Terrace Wetherby LS22 6LX		

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

Girlguiding
Leeds county



Girlguiding
Leeds county

Trustees Annual Report

for the Year to 31 December 2025

for

Leeds County Guide Association

Charity Details

Charity name: **Leeds County Guide Association**

Other names charity is known by: Girlguiding Leeds

Charity number: 524738

Charity's Principal address: The Trefoil Centre, 16a Morris Lane, Kirkstall, Leeds, LS5 3JD

Trustees who manage the charity:

Trustee name	Office	Dates acted if not for whole year
Dr M.A. Esslemont	County Commissioner	
Mrs Lisa Dainty-Wall	County Treasurer	
Miss Isla Gerrard	Trustee aged 18 to 30	
Miss Rebecca Dilks	Legal Trustee	
Mrs Jan Ali	Finance Trustee	
Mrs Marjorie Bell	Property Trustee	From 18th May

Structure, Governance and Management

Leeds County Guide Association is a branch of the Guide Association which is governed by Royal Charter granted 14 December 1922 amended by Supplemental Charter dated 26/10/1949, amended by Supplemental Charter Dated 27/04/1960, amended by Supplemental Charter dated 04/09/1981, amended By Order in Council Dated 20/07/1993, amended By Order in Council dated 16/12/1993, amended By Order in Council Dated 10/07/2013, amended By Order in Council Dated 30/03/2015, amended By Order in Council dated 14 Feb 2018.

Leeds County has a constitution which sets out the powers and functions of the board of trustees. Trustees include the county commissioner appointed by the region chief commissioner for North East England and the treasurer appointed by the county commissioner. All other trustees are appointed by the existing board of trustees with any vacancies being advertised. There is no set procedure for the induction and training of trustees as the needs are very varied depending on previous experience.

The management of the county is carried out by the management team and steering group in addition to the board of trustees. The management team consists of the lead volunteers and chairs of the sub-committees: property chair, adventure & events lead, finance, staffing & risk committee chair, growth team lead, next gen team lead, valuing & developing members team lead and warm welcome lead. The management team is responsible for developing and implementing the county strategy subject to the agreement of the trustees. The steering group consists of the division commissioners from the 12 divisions which make up the county. The role of the steering group is to support the county strategy within the divisions and to represent the views of the membership providing feedback to the management team and trustees.

Activities and Objectives

<u>Purposes</u>

The purpose of Leeds County Guide Association is to provide activities in Leeds to meet the objectives of Girlguiding. These are set out in Girlguiding's mission statement: "Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community."

Public benefit

The trustees have had due regard to the Charity Commission guidance on public benefit. Girlguiding Leeds is a branch of Girlguiding, which with its branches forms the United Kingdom's largest voluntary organisation for girls and young women. A report on Girlguiding public benefit activities during the previous year can be found in its latest Annual Report.

Girlguiding Leeds has continued to provide its own public benefit activities in particular by providing organisational and administrative support and training within the County as well as directly organising activities for young members. Additionally, Girlguiding Leeds promotes more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

Grant making

It is the policy of the charity to make small grants in two circumstances: firstly, to representatives who have been selected to travel abroad to international Guiding and Scouting events and secondly to those in financial need to allow them to join and take part in activities.

Contribution of Volunteers

Girlguiding Leeds could not exist without the volunteers. All activities are volunteer led.

Achievements and Performance

Key achievements remain the weekly unit meetings held around the county providing opportunities for girls and young women to develop their skills while having fun. Units also provide trips and residentials to broaden the range of experiences available.

Two events were organised at county level. The first was a trip to Alton Towers for Rangers and older Guides. This age group gets the least opportunity to interact at a more local level as there are generally only one or two units per division. The trip allowed them to have an event just for them and provided a taste of Rangers for the older Guides hopefully encouraging them to move up when old enough. The second event was a Crystal Maze themed activity day for Brownies held at Robin Hole, the county campsite.

The county also produced a challenge pack in partnership with Leeds Rhinos rugby league club. The pack encouraged sport, environmental awareness and community action.

Trainings

The county has continued to provide regular first aid training sessions to meet the requirement to have a first aid trained leader at every meeting. It has also run sessions for new volunteers to help them complete the leader development programme and sessions on the going away scheme which enables leaders to run residentials for their groups.

Awards

Girlguiding Leeds continues to value and thank all its volunteers. The thanks & recognition committee identify ways to do this and review nominations for the county awards. This year the following were awarded:

- 4 x Personal achiever
- 9 x Inspiring leader
- 7 x Growing Guiding

Two members were also awarded region awards: 1 Chief Commissioner award and 1 Crown Award.

Young members have continued to work towards their programme awards with individuals achieving gold awards in each section, Rangers working on the Duke of Edinburgh award, four Rangers achieving the commonwealth award and three people achieving the Queens Guide Award.

The Trustees congratulate all award recipients and thank them for their commitment to Girlguiding Leeds.

Membership

Throughout 2025, the number of young members was between 4700 and 5000. The number of volunteers supporting these young members remained at around 1200. This was a slight decrease on the 2024 figures.

Future Plans

A county development day was held in September to identify the priorities for the county and how these could be achieved. These priorities came out of the national Girlguiding strategy which has the four strands of: (1) Unrivalled experiences for

girls, led by girls, (2) Rewarding and flexible volunteering, (3) Inclusive, impactful and visible and (4) Sustainable and efficient organisation. The identified priorities include providing opportunities for both young members and volunteers to be involved at a county level. Future plans include continuing to run a programme of girl events with each organised by a task and finish group and with the planning process including consultation with both young members and leaders. There is also a plan to form a county under 18s team open to Guides, Rangers and Young Leaders who will be consulted on county plans and who will also help to write challenge badges and plan events.

Financial review

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Investment performance

The income from our investments rose during the year, however as interest rates continue to fall this may not be sustainable. The finance committee review the effectiveness of investments on a regular basis.

Principle sources of income

The main source of income is from membership subscriptions.

Capital Expenditure

There have been no items of capital expenditure during 2025.

Reserves policy

The trustees have set a level equivalent to 3 months of operating costs for the organisation as a desired level of reserve.

This fund is a contingency in the event of a sudden reduction in income, in order to protect the future operation of the organisation from the effects of any unforeseen variations in its income and expenditure. It also provides a cash flow for grants and contracts that are paid in arrears.

The trustees have designated reserves where there are planned commitments that cannot be met by anticipated future income alone. These reserves are broken down into a number of funds that relate to:

- the charity's responsibilities as owner of two properties. It is the trustees' intention to build a capital improvement fund over the next few years to meet future repair and refurbishment commitments.
- the charity's responsibility for the upkeep of the buildings.
- funds available as grants for overseas travel or to support a young member to take part in Guiding activities on a regular basis.
- funds available to plan future events prior to income being received.

The level of reserves is monitored and reviewed by the trustees at least once a year. Reserves are currently at an acceptable level to meet these needs.

Risk Review (Risk Register)

The Statement of Recommended Practice also require trustees to report on the significant risks facing the charity, and how these have been dealt with. Financial risk is mitigated by the reserves held and the ability to adjust both income and expenditure. Membership subscriptions are decided annually based on expected membership numbers and anticipated expenditure. Items of expenditure can be cut if membership numbers fall significantly below expectations.

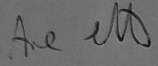
The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Personal injury and other such risks are insured against as part of the membership subscription fees paid to Girlguiding. Other risks are separately insured by the county.

Declaration

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

Signed on behalf of the charity's trustees



Anne Esslemont

County Commissioner

Receipts	Unrestricted	Designated	Restricted	2025	2024
	£	£	£	£	£
Membership Subscriptions	57,651	-	-	57,651	46,768
Investment & Interest Income	6,669	-	-	6,669	3,799
Guiding Activities	10,834	21,562	-	32,397	58,033
Guiding Development	4,666	-	-	4,666	12,542
Grants & Donations	775	13,228	-	14,003	17,045
Sundry Other Receipts / Other Revenue	20.00	-	-	20	90
Total	**80,616**	**34,790**	**0**	**115,406**	**138,277**

Activity Payments	Unrestricted	Designated	Restricted	2025	2024
	£	£	£	£	£
Membership Subscriptions	1,255	-	-	1,255	0
Guiding Activities - Running Costs	10,026	1,025	-	11,052	38,211
Buildings - Robin Hole	-	1,100	-	1,100	775
Guiding Development	27,549	-	-	27,549	24,602
Total	**38,831**	**2,125**	**0**	**40,956**	**63,588**

Excess Activity Receipts over Payments	**41,785**	**32,665**	**0**	**74,450**	**74,689**

Administration Payments	Unrestricted	Designated	Restricted	2025	2024
	£	£	£	£	£
Professional Fees and Services	2,773	-	-	2,773	5687
Grants and Subsidies	2,808	-	-	2,808	4,418
Robin Hole Running Expenses	-	15,662	-	15,662	24,287
County Running Expenses	6,585	17	-	6,602	11,012
Trefoil Centre Running Expenses	-	7,950	-	7,950	11,084
Interest Paid	-	-	-	0	0
Total	**12,166**	**23,629**	**0**	**35,795**	**56,488**

Surplus / (Deficit) Receipts over Payments	**29,621**	**9,036**	**0**	**38,655**	**18,201**

Cash Flow

Opening Bank and Cash Balances	**79,647**	**63,977**	**53,284**	**196,908**	**181,811**

Surplus / (Deficit)	**29,621**	**9,036**	**0**	**38,655**	**18,201**
Assets Acquired	**0**	**0**	**0**	**0**	**-4,789**
Monies held from other units	**0**	**0**	**0**	**0**	**0**
Movement on deferred receipts	**11,209**	**0**	**0**	**11,209**	**1685**
Prepayments	**- 5,958**	**0**	**0**	**- 5,958**	
Outstanding receipts	**- 918**	**0**	**0**	**- 918**	
Outstanding payments	**2,022**	**0**	**0**	**2,022**	
Transfers	**-6372**	**6372**	**0**	**0**	**0**

Closing Bank and Cash Balances	**109,250**	**79,385**	**53,284**	**241,918**	**196,908**

Cash Funds	Unrestricted	Designated	Restricted	2025	2024
	£	£	£	£	£
Cash in Hand	115	- 30		85	273
Bank Current Accounts	60,609	26,009	-561	86,057	47,427
Cambridge & Counties Building Society	30,326		53,845	84,171	80,000
Redwood Bank	18,198	53,406		71,604	69,208
Totals	**109,248**	**79,385**	**53,284**	**241,918**	**196,908**

Liabilities	Unrestricted	Designated	Restricted	2025	2024
Closed Unit Funds held	172			172	172
Deferred Income	12894			12894	1685
Accounts payable	2022			2022	0

Assets	Unrestricted	Designated	Restricted	2025	2024
Accounts receivable	918			918	0
Prepayments	5958			5958	0

Other Assets	Prior Year Purchases	2025 Additions	Total Cost
Robin Hole & Trefoil Centre	£	£	£
Land, Buildings, Furnishings and Equipment at Robin Hole and Trefoil Centre	2999	-	2,999
Robin Hole	£	£	£
Pumping station	24,920		24,920
Robin Hole Fireplace & Wood burner	1,750	-	1,750
Robin Hole Shelter	51,929	-	51,929
Robin Hole Kitchen	16,599		16,599
Robin Hole Roktagon	14,100	-	14,100
Trefoil Centre	£	£	£
IT equipment	3,765	-	3,765
Total	**116,062**	-	**116,062**

	Balance B/fwd	Receipts	Payments	Transfers	Balance C/fwd
Designated Funds	£	£	£	£	£
Grants	3,200				3,200
Robin Hole	4,970	33,195	17,788		20,378
Trefoil Centre		1,595	7,967	6,372	-
Future Events	5,807				5,807
Building Fund	50,000				50,000
	63,977	**34,790**	**25,754**	**6,372**	**79,385**

Restricted Funds	£	£	£	£	£
Legacy Fund	52,379	-	-		52,379
Outdoor Activities	505	-	-		505
Jimbo's Fund	400	-	-		400
Growing Guiding	-	-	-		-
	53,284	**-**	**-**	**-**	**53,284**

For and on behalf of Leeds County Guide Association:

Ane Hill

Date 19/10/26