West Yorkshire North Guide Association

(Charity Commission No. 701768)

Financial statements

For the year ended 31st December 2025

West Yorkshire North Guide Association

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West Yorkshire North Guide Association

Charity information for the year ended 31st December 2025

Registered office	**The Wynches** **Moor Lane** **Burley Woodhead** **Ilkley** **LS29 7SW**
Charity number	**701768**
Trustees	**Mrs Julie Smith** **Mrs Susan Vint**
Independent examiner	**Laura Alderson MAAT** **Accountax-Kly Limited** **9 Lawcliffe Crescent** **Haworth** **Keighley** **West Yorkshire** **BD22 8RD**

West Yorkshire North Guide Association

Annual report and accounts for the year ended 31st December 2025

West Yorkshire North County Guide Association is registered with the Charity Commission – No. 701768.

The content of the financial report should be read in conjunction with the Annual Report for 2025, which provides more detailed information concerning the extent of West Yorkshire North County Guide Association's activities for the year. Divisions, Districts, and Units are responsible for their own finances.

Trustees:
The Trustees of the County during the year were: Mrs Susan Vint and Mrs Julie Smith.

Governing Document:
The Governing Document of the West Yorkshire North County Guide Association is the 'Constitution of the Executive Committee of West Yorkshire North' and approved by the North East England Guide Association. The ultimate responsibility for the management of Guiding in West Yorkshire North County is vested in the Executive Committee.

Activities and Achievements:
The objectives of West Yorkshire North County Guide Association are to develop, promote and advance Guiding in the county, in line with the Guide Association's Mission and Vision. As part of a world-wide movement, Guiding enables girls and young women to fulfil their potential and to take an active responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders. Its vision is to have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join Girlguiding.

Where a need is established, subsidies are awarded to individuals to assist with camps and holidays, or in the case of units, equipment and resources.

It is intended that the West Yorkshire North County will continue to pursue activities and policies which sustain and enhance the stated objectives of Guiding within the financial constraints of the available income.

Financial Review of the Year:
Receipts for the year totalled £53,330 (2024 £45,364). Expenditure for the year was £70,688 (2024 £43,600). This left a deficit of £17,358 (2024 £1,764 surplus).
Cash fund balances carried forward at 31st December 2025 totalled £155,692 (2024 £173,049).
The net assets of the association at 31st December 2025 totalled £623,855 (2024 £638,297). Detailed schedules of these assets are shown on the attached Statement of Assets and Liabilities, and on Appendix 1.

Policies:
West Yorkshire North County Guide Association holds a proportion of general funds in investments. These are held for a combination of capital growth to fund future expenditure and projects, and income generation to fund day-to-day running costs. These funds are invested in the Charities Official Investments Funds.

Free Reserves represents the 'working capital' of West Yorkshire North County Guide Association available to support short and medium term objectives and to safeguard against unexpected decreases in income, and will be expended at the executive committee's discretion in furtherance of the county's objectives.

The current Reserves Policy for the county states the £20,000 plus a year's expenditure will always be held. Therefore, at the end of the year sufficient funds are held for the current requirements of the County, and any future developments, including the maintenance of the County's property (WYNCHES – the County Campsite and Pack Hoilday House) and the continued training of volunteer adult leaders.

Susan Vint
Trustee
30th October 2026

Anna-Marie Birkby
Treasurer
30th October 2026

West Yorkshire North Guide Association

Independent Examiner's Report to the Trustees for the year ended 31st December 2025

I report on the accounts of the Trust of the year ended 31st December 2025, which are set out in the annexed pages.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the disclosures in accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1) Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met;
2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Laura Alderson

L Alderson MAAT
Accountax-Kly Limited
9 Lawcliffe Crescent
Haworth
Keighley
West Yorkshire
BD22 8RD

30th October 2026

West Yorkshire North County Guide Association
Receipts and Payments Account
For the year ended 31st December 2025

	2025 £	2024 £
Receipts		
Subscriptions received (Net)	11,052	10,213
Friends of Wynches subscriptions	40	50
Other income		
Camp fees	4,138	1,322
Rent	16,116	17,986
Sales	3,209	2
Insurance	276	-
Grants and donations	5,132	2,590
Events and activities	11,093	4,775
Badges	684	6,185
	51,740	43,123
Investment income		
Bank and investment interest	1,590	2,241
Other income	-	-
	53,330	45,364
Payments		
Commissioners and Advisors expenses	1,221	523
Printing and stationery	99	85
Events and activities	7,409	3,528
Rates and Insurance	4,475	6,912
Light, heat, and water	7,233	8,419
Alarms and maintenance	918	906
Repairs and maintenance	35,590	9,516
Telephone	354	310
Computer costs and subscriptions	807	1,291
Badges	6,461	6,275
Training	306	156
Donations	630	2,017
Professional fees	713	450
Wages	1,252	1,146
Miscellaneous expenses	305	728
Equipment additions	2,915	1,338
Total expenses	70,688	43,600
Net receipts for year	(17,358)	1,764
Cash fund balances brought forward	179,583	177,819
Cash fund balances carried forward	162,225	179,583

West Yorkshire North Guide Association
Statement of Assets and Liabilities
As at 31st December 2025

	2025 £	2024 £
Non-monetary assets		
Fixed assets at cost	466,344	462,091
Stock held	2,269	2,269
	468,613	464,360
Monetary assets		
Natwest Current Account	55,190	71,976
Natwest Deposit Account	6,382	4,811
Natwest Reserve Account	22	22
Cash in hand	130	130
Investments at Current Value	93,968	94,346
	155,692	171,285
Current liabilities		
Accruals	(450)	(450)
Net current assets	623,855	635,195

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

Susan Vint

Susan Vint
Trustee
30th October 2026

Anna-Marie Birkby

Anna-Marie Birkby
Treasurer
30th October 2026

Notes for the year ended 31st December 2025
The accounts have been prepared on the receipts and payments basis and comply with the legal requirements of the Charities Act 2011. All funds are unrestricted. Restricted funds: The Association no longer holds a balance of behalf of Youth United. Stock is valued at the cost price.

West Yorkshire North County Guide Association
Appendix 1 Fixed Asset List for the year ended 31st December 2025

	Year Bought	Cost £
Land and buildings at Wynches		
Campsite	1988	65,000
House	1994	275,000
Stairlift	1998	4,000
Chalet	2005/06	33,271
Centenary Cabin	2011	22,293
Pavilion	2012	2,621
New Chapel Area	2019	1,051
		403,236
Other equipment		
Wynches laundry equipment	2007	1,037
Wynches cupboards	2008	2,400
Computer and software	2007	2,381
Tents	1997	2,841
Tents/Dining shelter	2008	1,070
Archery equipment	2007	782
Climbing equipment	1998	909
Overhead projector	2000	202
Display boards	2007	1,368
Traversing walls and safety equipment	2007	1,625
Resuscitation trainer	2007/11	539
Vacuum cleaner	2008	220
Chairs	2009	1,035
Sofa beds	2009	760
Grass sledges	2009	536
Snow sledges	2010	55
Light weight tents	2010/11	300
Armchairs	2010	220
Playground	2011	16,701
Cooker	2010	125
Fridge and freezer	2011	270
Display cupboards	2011	600
Outdoor benches	2012	580
Fridge freezers for toilets	2013	610
New computer funded by Youth United	2014	1,055
Microwave for Centenary Cabin	2014	80
Computer	2014	1,344
Power washer	2017	150
Mattresses	2017	4,860
Printer	2018	160
Pond	2018	2,216
Stairlift	2018	3,910
Kitchen table legs	2018	1,380
Total fixed assets at cost carried over to next page		52,321

West Yorkshire North County Guide Association
Appendix 1 Fixed Asset List for the year ended 31st December 2025

	Year Bought	Cost £
Other equipment		
Balance carried over from previous page		52,321
Picnic tables and benches	2022	2,784
Benches x 2	2022	280
Toolmax 2270L outdoor storage	2022	287
New cooker	2022	1,650
Kitchen in chalet	2022	1,533
3 x trollies	2024	390
Play equipment: hula, badminton, balls	2024	95
Nest swings x 2	2024	40
Axe throwing	2024	150
Swingball	2024	60
Large trollies	2024	408
Stairlift	2024	195
Stillages	2025	400
Camouflage netting	2025	60
Bunk beds	2025	1,196
Mattresses	2025	987
Stainless steel shelving	2025	103
Hoover under-counter fridge	2025	169
Total fixed assets at cost		63,108

Signature: Anne-Marie Birkby
Anne-Marie Birkby (Oct 30, 2026 12:15:12 GMT)
Email: wyntreas@live.co.uk

Signature:
Email: sue@gvint.co.uk

West Yorskhire North Guide Association 2025

Final Audit Report 2026-10-30

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