

NORTH YORKSHIRE WEST COUNTY GUIDES

England & Wales · Charity number 1037585

Details

Other names	GIRLGUIDING NORTH YORKSHIRE WEST
Status	Registered
Legal form	Other
Registered	1994-05-18
Register	View on the Charity Commission register

Contact

Address	Harrogate Community House 46 - 50 East Parade Harrogate HG1 5RR
Phone	07512777348
Email	cc@girlguidingnyw.org.uk
Website	www.girlguidingnyw.org.uk

Activities

Objects: THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

Activities: Girlguiding North Yorkshire West County is part of Girlguiding. Girlguiding's vision: 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.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£323,425	£10,911	-	-
2024-04-30	£231,595	£39,906	-	-
2023-04-30	£175,816	£22,538	-	-
2022-04-30	£53,116	£28,546	-	-
2021-04-30	£125,678	£16,929	-	-

Trustees

Name	Role	Appointed
Carly Halls	Chair	2022-07-01
Annabel Wright		2022-09-10
Helen Sanderson		2024-06-26
Sam Jennings		2021-05-01
Sandra Langley		2024-01-31

Accounts

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**

Contents

	Page
Legal & administrative information	1
Trustees report	2 - 5
Independent Examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

**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.

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

Trustees annual report for the year ended 30 April 2025

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).

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

Trustees annual report for the year ended 30 April 2025

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.

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

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		-	323,425	35,452	358,877	231,595
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		-	10,911	28,536	39,447	39,906
Net income		-	312,514	6,916	319,430	191,689
Transfers	19	-	4,080	(4,080)	-	-
Net movement in funds		-	316,594	2,836	319,430	191,689
Reconciliation of funds						
Total funds brought forward		-	1,597,237	37,969	1,635,206	1,443,517
Total funds carried forward	19	-	1,913,831	40,805	1,954,636	1,635,206

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

	Notes	2025		2024	
		£	£	£	£
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
			<u>153,355</u>		<u>66,518</u>
Creditors: amounts falling due within one year	16		<u>(97,579)</u>		<u>(6,581)</u>
Net Current assets			<u>55,776</u>		<u>59,937</u>
Total Assets Less Current Liabilities			<u>1,954,636</u>		<u>1,635,206</u>
The funds of the charity					
Restricted funds	19		1,913,831		1,597,237
Designated funds	19		<u>40,805</u>		<u>37,969</u>
Total charity funds			<u>1,954,636</u>		<u>1,635,206</u>

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
(Charity number 1037585)**

**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 preceeding 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
(Charity number 1037585)**

**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
	<u>1</u>	<u>1</u>
 Employment costs	 2025	 2024
	£	£
Wages and salaries	5,086	3,437
	<u>5,086</u>	<u>3,437</u>

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
	<u>3,114</u>	<u>3,253</u>
 5. Fees for independent examination of accounts	 2025	 2024
	£	£
Independent examination	1,752	1,590
	<u>1,752</u>	<u>1,590</u>

North Yorkshire West County Guides
(Charity number 1037585)

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></u>	<u><u>295,382</u></u>	<u><u>10</u></u>	<u><u>295,392</u></u>	<u><u>164,897</u></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></u>	<u><u>25,915</u></u>	<u><u>33,299</u></u>	<u><u>59,214</u></u>	<u><u>64,862</u></u>

North Yorkshire West County Guides
(Charity number 1037585)

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

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>1,752</u>	<u>3,852</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>-</u>	<u>565</u>	<u>512</u>
	<u>-</u>	<u>565</u>	<u>1,446</u>	<u>2,011</u>	<u>512</u>

North Yorkshire West County Guides
(Charity number 1037585)

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>

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

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

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>

North Yorkshire West County Guides
(Charity number 1037585)

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

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

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

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

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.

North Yorkshire West County Guides
(Charity number 1037585)

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

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)
	<u>-</u>	<u>1,913,831</u>	<u>40,805</u>	<u>1,954,636</u>

North Yorkshire West County Guides
(Charity number 1037585)

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

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>

Accounts

North Yorkshire West County Guides

**Trustees report and unaudited financial statements
for the year ended 30 April 2024**

Charity no: 1037585

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

**Financial statements
for the year ended 30 April 2024**

Contents

	Page
Legal & administrative information	1
Trustees report	2 - 5
Independent Examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

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

Legal & administrative information

for the year ended 30 April 2024

Charity name	North Yorkshire West County Guides	
Charity Registration Number	1037585 (England & Wales)	
Contact	Community House 46-50 East Parade Harrogate HG1 5RR	
Telephone	01423 564568	
Website	www.girlguidingnyw.org.uk	
Trustees	H Mumby S Jennings C Halls A Wright H Sanderson S Langley	(Resigned 29th February 2024) (Chair) (appointed 26th June 2024) (appointed 31st January 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 2024

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 it's own public benefit activities. We support our four divisions and their districts to deliver Girlguiding to the area which we cover.

The after-effects of the COVID pandemic are still rippling through Girlguiding at all levels. These range from a reduced number of volunteers to an increased number of young members with mental health struggles, the evolving challenges faced by the organisation in the wake of the pandemic are still present.

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, with 1858 (1928 a decrease of 70 from last year) with volunteers remaining steady at 199 (394 volunteers last year). We have opened five new units this year, with 129 now.

The recruitment and retention of volunteers is still our main concern. The type of volunteer has changed, with new volunteers less willing to commit as fully as existing volunteers, leaving a large burden on a key nucleus of personnel.

Training & development

A training lead was not secured during the 23/24 financial year and this is an area that we need to focus on in the next 12 months.

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

Due to the change in the leadership development program, 17 volunteers have completed their leadership training this year, one completed the new "Becoming a Leader" and 6 completed the Young Leader Qualification, we expect this to increase in future years as the new program beds in.

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

Trustees annual report for the year ended 30 April 2024

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 held outside Settle in the West of the County in August 2023 and was a great success. Brownies, Guides & Rangers camped, indoor accommodation for Brownies and a day visit for Rainbows. All sections were included.

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 as soon as we are able to move to Birk Crag, we shall do.

Birk Crag HQ redevelopment

Work has continued on the redevelopment of Birk Crag, but hasn't progressed at a pace we would have liked due to fund raising challenges. The team have worked tirelessly to identify sources of revenue and have completed numerous fundraising events over the year. The project manager is confident that with continued funding, he will be able to welcome users back into the building by summer 2025.

Applications have been made to trusts and funds, including a large grant application to the National Lottery. Fundraising efforts have been increased around the county with all members encouraged to fundraise to help the build.

The costs for completion are escalating due to the increasing price of materials and while we have raised & spent around £1.5m to date, we estimate around another £500-600K is needed to complete the build.

We will be working on a two-phase approach to finish the building with phase one being to finish the ground floor and basement, allowing us to welcome users back into the building. Phase two will be to complete upstairs to open for residential use again.

Results

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

The charity returned a surplus of £191,689 (2023 £153,278). The surplus included donations, legacies and fundraising activities related to the redevelopment of Birk Crag Centre. The deficit on Girlguiding activities excluding Birk Crag was £5,515 (2023 - £23,540).

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

Trustees annual report for the year ended 30 April 2024

Future Plans

The main aim for 24/25 is to complete the build and open the doors of Birk Crag. The key steps to this are to secure funding. 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

In the Trustees view, 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 trustees aim is to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and this has been achieved.

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

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

Trustees annual report for the year ended 30 April 2024

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:

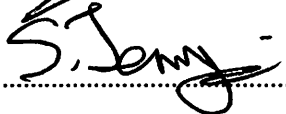
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 26.10.24 and signed on its behalf by

Trustee 

Printed name CARLY HALLS

Trustee 

Printed name SAM JENNINGS.

**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 2024 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.

.....*S Lawson*.....

Date ..*29/10/2024*..

Sarah Lawson FCCA ACA - 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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	6	-	164,887	10	164,897	135,103
Charitable activities	7	-	26,468	38,394	64,862	38,523
Other trading activities	8	-	1,289	19	1,308	2,030
Investment income		-	251	277	528	160
Total incoming resources		-	192,895	38,700	231,595	175,816
Resources expended						
Expenditure on:						
Raising funds	9	-	512	-	512	2,421
Charitable activities	10	-	5,601	32,203	37,804	18,581
Other expenses	11	-	-	1,590	1,590	1,536
Total resources expended		-	6,113	33,793	39,906	22,538
Net income		-	186,782	4,907	191,689	153,278
Transfers	19	-	11,119	(11,119)	-	-
Net movement in funds		-	197,901	(6,212)	191,689	153,278
Reconciliation of funds						
Total funds brought forward		-	1,399,336	44,181	1,443,517	1,290,239
Total funds carried forward	19	-	1,597,237	37,969	1,635,206	1,443,517

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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	12		1,575,269		1,321,293
Current Assets					
Stocks	13		1,368		2,065
Debtors	14		1,122		335
Cash at bank and in hand	15		64,028		127,979
			<u>66,518</u>		<u>130,379</u>
Creditors: amounts falling due within one year	16		<u>(6,581)</u>		<u>(8,155)</u>
Net Current assets			<u>59,937</u>		<u>122,224</u>
Total Assets Less Current Liabilities			<u>1,635,206</u>		<u>1,443,517</u>
The funds of the charity					
Restricted funds	19		1,597,237		1,399,336
Designated funds	19		37,969		44,181
Total charity funds			<u>1,635,206</u>		<u>1,443,517</u>

Signed on behalf of all the trustees on 26.10.24
(insert date)

Trustee S. Jennings Printed name SAM JENNINGS

Trustee CH Printed name CARLY HALLS

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

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

**Notes to the financial statements
for the year ended 30 April 2024**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding 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
(Charity number 1037585)**

**Notes to the financial statements
for the year ended 30 April 2024**

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 2024**

2. Employees

Number of employees	2024	2023
The average monthly numbers of employees during the year were:	1	1
	<u>1</u>	<u>1</u>
 Employment costs	 2024	 2023
	£	£
Wages and salaries	3,437	2,899
	<u>3,437</u>	<u>2,899</u>

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	2024	2023
	£	£
Net incoming resources is stated after charging:		
Depreciation	3,253	841
	<u>3,253</u>	<u>841</u>
 5. Fees for independent examination of accounts	 2024	 2023
	£	£
Independent examination	1,590	1,536
	<u>1,590</u>	<u>1,536</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2024

6. Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Donations	-	145,469	10	145,479	126,077
Gift aid	-	18,666		18,666	-
Friends of Birk Crag	-	-		-	600
Grants received	-	752	-	752	8,426
	<u>-</u>	<u>164,887</u>	<u>10</u>	<u>164,897</u>	<u>135,103</u>

7. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Census receipts	-	-	17,001	17,001	17,463
Training	-	-	1,310	1,310	1,502
Fundraising	-	26,468	-	26,468	13,698
Outdoor activities	-	-	20,083	20,083	5,860
	<u>-</u>	<u>26,468</u>	<u>38,394</u>	<u>64,862</u>	<u>38,523</u>

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

**Notes to the financial statements
for the year ended 30 April 2024**

8. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Sale of souvenirs & badges	-	1,289	19	1,308	2,030
	-	1,289	19	1,308	2,030

9. Raising funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Souvenirs & badges	-	-	-	-	2,421
Costs of fundraising	-	512	-	512	-
	-	512	-	512	2,421

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2024

10. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Printing & stationery	-	-	51	51	125
Postage & telephone	-	-	1,057	1,057	1,001
Travel expenses	-	-	560	560	958
Grants & donations	-	-	3,417	3,417	-
Census	-	-	1,276	1,276	1,230
Presentations & lunches	-	-	1,102	1,102	1,494
Sundry expenses	-	569	823	1,392	1,067
Training	-	-	343	343	673
Outdoor activities expenses	-	-	17,082	17,082	4,226
Premises costs	-	2,103	2,731	4,834	4,067
Administrator	-	-	3,437	3,437	2,899
Depreciation	-	2,929	324	3,253	841
	<u>-</u>	<u>5,601</u>	<u>32,203</u>	<u>37,804</u>	<u>18,581</u>

11. Other expenses

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Independent examiners fees	-	-	1,590	1,590	1,536
	<u>-</u>	<u>-</u>	<u>1,590</u>	<u>1,590</u>	<u>1,536</u>

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

**Notes to the financial statements
for the year ended 30 April 2024**

12. Tangible fixed assets

	Development & premises at Birk Crag	Fixtures & fittings	Total
	£	£	£
Cost			
at 1 May 2023	1,333,500	14,536	1,348,036
Additions	232,275	24,954	257,229
At 30 April 2024	<u>1,565,775</u>	<u>39,490</u>	<u>1,605,265</u>
Depreciation			
At 1 May 2023	19,786	6,957	26,743
Charge for year	-	3,253	3,253
At 30 April 2024	<u>19,786</u>	<u>10,210</u>	<u>29,996</u>
Net book values			
At 30 April 2024	<u>1,545,989</u>	<u>29,280</u>	<u>1,575,269</u>
At 30 April 2023	<u>1,313,714</u>	<u>7,579</u>	<u>1,321,293</u>

13. Stock

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Closing stock of badges	-	-	1,368	1,368	2,065
	<u>-</u>	<u>-</u>	<u>1,368</u>	<u>1,368</u>	<u>2,065</u>

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

**Notes to the financial statements
for the year ended 30 April 2024**

14. Debtors

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Prepayments and accrued income	-	-	1,122	1,122	335
	-	-	1,122	1,122	335

15. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 Total £	2023 Total £
Current account	-	23,895	30,729	54,624	98,934
Deposit account	-	984	8,420	9,404	29,045
	-	24,879	39,149	64,028	127,979

16. Creditors: amounts falling due

within one year	Unrestricted Funds £	Restricted Funds £	Designated Total £	2024 Total £	2023 Total £
Accruals	-	-	3,416	3,416	1,536
Income received in advance	-	-	3,165	3,165	6,619
	-	-	6,581	6,581	8,155

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.

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

**Notes to the financial statements
for the year ended 30 April 2024**

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 April 2024 as represented by:				
Tangible fixed assets	-	1,572,358	2,911	1,575,269
Current assets	-	24,879	41,639	66,518
Current liabilities	-	-	(6,581)	(6,581)
	<u>-</u>	<u>1,597,237</u>	<u>37,969</u>	<u>1,635,206</u>
	<u>-</u>	<u>1,597,237</u>	<u>37,969</u>	<u>1,635,206</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2024

19. Movements in funds

	At 1 May 23 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 Apr 24 £
Restricted funds	1,399,336	192,895	(6,113)	11,119	1,597,237
Designated funds	44,181	38,700	(33,793)	(11,119)	37,969
Total Funds	<u>1,443,517</u>	<u>231,595</u>	<u>(39,906)</u>	<u>-</u>	<u>1,635,206</u>

19.1. Breakdown of funds

Restricted funds					
Birk Crag	1,399,336	192,895	(6,113)	11,119	1,597,237
	<u>1,399,336</u>	<u>192,895</u>	<u>(6,113)</u>	<u>11,119</u>	<u>1,597,237</u>
Designated funds					
General Account	30,074	17,251	(16,408)	(11,887)	19,030
Badge Fund	-	19	-	1,597	1,616
Events & Training	-	1,310	(343)	829	138
Outdoor Fund	12,133	20,083	(17,082)	-	15,134
Pegasus Fund	1,974	37	40	-	2,051
	<u>44,181</u>	<u>38,700</u>	<u>(33,793)</u>	<u>(11,119)</u>	<u>37,969</u>

Accounts

North Yorkshire West County Guides

**Trustees report and unaudited financial statements
for the year ended 30 April 2023**

Charity no: 1037585

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

Financial statements

for the year ended 30 April 2023

Contents

	Page
Legal & administrative information	1
Trustees report	2 - 5
Independent Examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

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

Legal & administrative information

for the year ended 30 April 2023

Charity name	North Yorkshire West County Guides		
Charity Registration Number	1037585 (England & Wales)		
Contact	Community House 46-50 East Parade Harrogate HG1 5RR		
Telephone	01423 564568		
Website	www.girlguidingnyw.org.uk		
Trustees	H Mumby		
	S Jennings		
	E Jordison		
	C Halls	(Chair) (Appointed 1 July 2022)	
	A Wright	(Appointed 10 September 2022)	
	J Tennant	(resigned 30 June 2022)	
	A Lockwood	(resigned 30 June 2022)	
	E Jordison	(resigned 8 August 2022)	
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 2023

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.

The after-effects of the COVID pandemic are still rippling through Girlguiding at all levels. These range from a reduced number of volunteers to an increased number of young members with mental health struggles, the evolving challenges faced by the organisation in the wake of the pandemic are still present.

Annual review

The leadership of Girlguiding North Yorkshire West changed, with a new County Commissioner appointed on 1st July 2022 when Carly Halls took over from Jean Tennant & Angie Lockwood in this post. Caroline Bentham and Sam Cramby were appointed by Carly as Assistant County Commissioners.

Membership figures have increased, with 1928 young members (an increase of almost 200 from 21/22) and 394 volunteers (an increase of 8 from 21/22). We have opened one new unit, taking the total number to 124.

Training & development

We currently have no training lead, although the Leadership Development Program has a newly appointed lead volunteer, Kim Olsson

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

27 Volunteers have completed their leadership training.

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

Trustees annual report for the year ended 30 April 2023

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.

Plans are underway for County Camp, which is to be held outside Settle in the West of the County in August 2023. There are Brownies, Guides & Rangers camping, indoor accommodation for Brownies and a day visit for Rainbows. It is the intention that all sections are included.

Administration

Girlguiding North East England Region offered an administration solution whereby Girlguiding NYW pay an hourly rate for an administrator who is 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.

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 as soon as we are able to move to Birk Crag, we shall do.

Birk Crag HQ redevelopment

Work restarted on the redevelopment of Birk Crag in July 2022. A new project manager was appointed, and along with increased fundraising and private donations, we were able to restart work with enthusiasm. By the end of April 2023 considerable progress has been made. The project manager is confident that with continued funding, he will be able to complete the build by the end of 2023.

Several applications have been made to local trusts, for funding (£30-£70K) and a National Lottery Grant (£300K) application has been submitted. Fundraising efforts have been increased around the county with all members encouraged to fundraise to help the build.

There is approximately £500,000 needed to complete the project. £1,200,000 has been raised to date.

Results

A summary of the results of the year's activities is given on page 7 of the accounts. The charity returned a surplus of £153,278 (2022 - £24,570). This surplus included donations, legacies and fundraising activities relating to the redevelopment of Birk Crag Centre. The surplus on girlguiding activities excluding Birk Crag, was £6,460 (2022 - £3,716).

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

Trustees annual report for the year ended 30 April 2023

Future Plans

The main aim for 23/24 is to complete the build and open the doors of Birk Crag. The key steps to this are to secure funding. 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

In the Trustees view, 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 trustees aim is to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and this has been achieved.

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

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

Trustees annual report for the year ended 30 April 2023

Statement of trustees' responsibilities

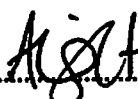
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 22 Oct 2023 and signed on its behalf by

Trustee 

Printed name Annabel Wright

Trustee 

Printed name CARIN HALL

**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 2023 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.

.....Sarah Lawson.....

Date ...29 Feb 2024.....

Sarah Lawson 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 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	6	-	134,638	465	135,103	7,410
Charitable activities	7	-	13,628	24,895	38,523	42,508
Other trading activities	8	-	1,206	824	2,030	3,183
Investment income		-	85	75	160	15
Total incoming resources		-	149,557	26,259	175,816	53,116
Resources expended						
Expenditure on:						
Raising funds	9	-	-	2,421	2,421	3,106
Charitable activities	10	-	2,739	15,842	18,581	24,516
Other expenses	11	-	-	1,536	1,536	924
Total resources expended		-	2,739	19,799	22,538	28,546
Net income		-	146,818	6,460	153,278	24,570
Transfers	19	-	30,000	(30,000)	-	-
Net movement in funds		-	176,818	(23,540)	153,278	24,570
Reconciliation of funds						
Total funds brought forward		-	1,222,518	67,721	1,290,239	1,265,669
Total funds carried forward	19	-	1,399,336	44,181	1,443,517	1,290,239

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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	12		1,321,293		1,174,816
Current Assets					
Stocks	13		2,065		2,065
Debtors	14		335		2,304
Cash at bank and in hand	15		127,979		114,722
			<u>130,379</u>		<u>119,091</u>
Creditors: amounts falling due within one year	16		<u>(8,155)</u>		<u>(3,668)</u>
Net Current assets			<u>122,224</u>		<u>115,423</u>
Total Assets Less Current Liabilities			<u>1,443,517</u>		<u>1,290,239</u>
The funds of the charity					
Restricted funds	19		1,399,336		1,222,518
Designated funds	19		44,181		67,721
Total charity funds			<u>1,443,517</u>		<u>1,290,239</u>

Signed on behalf of all the trustees on 22 Oct 2023
(insert date)

Trustee Annabel Wright Printed name Annabel Wright

Trustee CARLY HALL Printed name CARLY HALL

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

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

**Notes to the financial statements
for the year ended 30 April 2023**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding 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
(Charity number 1037585)**

**Notes to the financial statements
for the year ended 30 April 2023**

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 2023**

2. Employees

	2023	2022
Number of employees	1	-
The average monthly numbers of employees during the year were:	<u>1</u>	<u>-</u>

	2023	2022
Employment costs	£	£
Wages and salaries	2,899	-
	<u>2,899</u>	<u>-</u>

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	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation	<u>841</u>	<u>873</u>
5. Fees for independent examination of accounts		
	2023	2022
	£	£
Independent examination	<u>1,536</u>	<u>924</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2023

6. Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Donations	-	125,612	465	126,077	7,335
Friends of Birk Crag	-	600		600	75
Grants received	-	8,426	-	8,426	-
	<u>-</u>	<u>134,638</u>	<u>465</u>	<u>135,103</u>	<u>7,410</u>
	<u>-</u>	<u>134,638</u>	<u>465</u>	<u>135,103</u>	<u>7,410</u>

7. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Census receipts	-	-	17,463	17,463	23,391
Training	-	-	1,502	1,502	725
Fundraising	-	13,628	70	13,698	15,218
Outdoor activities	-	-	5,860	5,860	3,174
	<u>-</u>	<u>13,628</u>	<u>24,895</u>	<u>38,523</u>	<u>42,508</u>
	<u>-</u>	<u>13,628</u>	<u>24,895</u>	<u>38,523</u>	<u>42,508</u>

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

**Notes to the financial statements
for the year ended 30 April 2023**

8. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Sale of souvenirs & badges	-	1,206	824	2,030	3,183
	-	1,206	824	2,030	3,183

9. Raising funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Souvenirs & badges	-	-	2,421	2,421	2,936
Costs of fundraising	-	-	-	-	170
	-	-	2,421	2,421	3,106

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2023

10. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Printing & stationery	-	-	125	125	411
Postage & telephone	-	-	1,001	1,001	758
Travel expenses	-	-	958	958	278
Grants & donations	-	-	-	-	(100)
Census	-	-	1,230	1,230	1,480
Presentations & lunches	-	-	1,494	1,494	2,555
Sundry expenses	-	450	617	1,067	1,867
Public relations	-	-	-	-	1,375
Training	-	-	673	673	1,165
Outdoor activities expenses	-	-	4,226	4,226	1,123
County Camp & Switzerland trip refunds	-	-	-	-	9,698
Premises costs	-	1,807	2,260	4,067	3,033
Administrator	-	-	2,899	2,899	-
Depreciation	-	482	359	841	873
	<u>-</u>	<u>2,739</u>	<u>15,842</u>	<u>18,581</u>	<u>24,516</u>

11. Other expenses

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Independent examiners fees	-	-	1,536	1,536	924
	<u>-</u>	<u>-</u>	<u>1,536</u>	<u>1,536</u>	<u>924</u>

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

**Notes to the financial statements
for the year ended 30 April 2023**

12. Tangible fixed assets

	Development & premises at Birk Crag	Fixtures & fittings	Total
	£	£	£
Cost			
at 1 May 2022	1,186,771	13,947	1,200,718
Additions	146,729	589	147,318
At 30 April 2023	<u>1,333,500</u>	<u>14,536</u>	<u>1,348,036</u>
Depreciation			
At 1 May 2022	19,786	6,116	25,902
Charge for year	-	841	841
At 30 April 2023	<u>19,786</u>	<u>6,957</u>	<u>26,743</u>
Net book values			
At 30 April 2023	<u>1,313,714</u>	<u>7,579</u>	<u>1,321,293</u>
At 30 April 2022	<u>1,166,985</u>	<u>7,831</u>	<u>1,174,816</u>

13. Stock

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Closing stock of badges	-	-	2,065	2,065	2,065
	<u>-</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>2,065</u>
	<u>-</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>2,065</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2023

14. Debtors

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Prepayments and accrued income	-	-	335	335	2,304
	-	-	335	335	2,304

15. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2023 Total £	2022 Total £
Current account	-	60,455	38,479	98,934	65,775
Deposit account	-	20,733	8,312	29,045	48,947
	-	81,188	46,791	127,979	114,722

16. Creditors: amounts falling due

within one year	Unrestricted Funds £	Restricted Funds £	Designated Total £	2023 Total £	2022 Total £
Accruals	-	-	1,536	1,536	924
Income received in advance	-	-	6,619	6,619	2,744
	-	-	8,155	8,155	3,668

17. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

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

**Notes to the financial statements
for the year ended 30 April 2023**

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 April 2023 as represented by:				
Tangible fixed assets	-	1,318,148	3,145	1,321,293
Current assets	-	81,188	49,191	130,379
Current liabilities	-	-	(8,155)	(8,155)
	<u>-</u>	<u>1,399,336</u>	<u>44,181</u>	<u>1,443,517</u>

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

**Notes to the financial statements
for the year ended 30 April 2023**

19. Movements in funds

	At 1 May 22 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 Apr 23 £
Unrestricted funds	-	-	-	-	-
Restricted funds	1,222,518	149,557	(2,739)	30,000	1,399,336
Designated funds	67,721	26,259	(19,799)	(30,000)	44,181
Total Funds	<u>1,290,239</u>	<u>175,816</u>	<u>(22,538)</u>	<u>-</u>	<u>1,443,517</u>

19.1. Breakdown of funds

Restricted funds					
Birk Crag	1,222,518	149,557	(2,739)	30,000	1,399,336
	<u>1,222,518</u>	<u>149,557</u>	<u>(2,739)</u>	<u>30,000</u>	<u>1,399,336</u>
Designated funds					
General Account	55,325	18,036	(12,519)	(30,768)	30,074
Badge Fund	-	824	(2,421)	1,597	-
Events & Training	-	1,502	(673)	829	-
Outdoor Fund	10,499	5,860	(4,226)	-	12,133
County Campsite Fund	-	-	-	-	-
International Funds	-	-	-	-	-
Pegasus Fund	1,897	37	40	-	1,974
	<u>67,721</u>	<u>26,259</u>	<u>(19,799)</u>	<u>(30,000)</u>	<u>44,181</u>

Accounts

North Yorkshire West County Guides

Trustees report and unaudited financial statements

for the year ended 30 April 2022

Charity no: 1037585

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

**Financial statements
for the year ended 30 April 2022**

Contents

	Page
Legal & administrative information	1
Trustees report	2 - 5
Independent Examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

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

Legal & administrative information

for the year ended 30 April 2022

Charity name	North Yorkshire West County Guides
Charity Registration Number	1037585 (England & Wales)
Contact	Mrs A Lockwood (Chair) Community House 46-50 East Parade Harrogate HG1 5RR
Telephone	01423 564568
Website	www.girlguidingnyw.org.uk
Trustees	Mrs J Tennant Mrs A Lockwood (Chair) Mrs E Jordison Mrs H Mumby Mrs C Halls Miss S Jennings
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 2022

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. We give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Statement of public benefit

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

The North Yorkshire West Guide County has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

The Covid-19 pandemic continued to bring about more change for the organisation. Youth groups had been given priority to meet with strict restrictions with regard to numbers allowed to meet and size of meeting spaces but from Easter 2021 meetings were allowed outdoors for unrestricted numbers with guidance to retain social distancing and strict cleaning regimes. The resilience of many of the volunteer leaders saw units starting to meet face to face outdoors with the addition of some units staying in touch via on line platforms such as 'Zoom'.

However due to many volunteers being key workers such as teachers and NHS staff, not all leaders could spare the time to continue meeting the girls. Added to this volunteers who were vulnerable were very cautious as were many young members. Consequently not all units could offer to meet, virtually or face to face, as quickly as others.

Annual review

Girlguiding activities in NYW in 21/22 continued to be led by our County Commissioners Angie Lockwood and Jean Tennant.

Membership figures have started to recover after the pandemic with numbers totalling 1723 young members in February 2022 and 386 adult volunteers. Young member numbers dropped to 1330 in 2020, so recovery is looking very positive. There are 123 units within the county.

2021/22 saw the closure of one rainbow unit and one guide unit in Harrogate & two brownie units and a ranger unit in Skipton. Recruiting volunteer leaders remains a challenge, some units are at risk of closure due to a shortage of leaders.

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

Trustees annual report for the year ended 30 April 2022

Training & development

Hannah Walpole continues to be the lead volunteer for training.

Training sessions have been available to all volunteers, ensuring that leaders are up to date with first aid, safeguarding and Girlguiding procedures and policies. We also have a network of mentors to support new volunteers across the county. The new first aid course continued to be rolled out nationally requiring all volunteers to complete a six hour course regardless of their previous qualifications.

As new commissioners came into post a full days training was organised in Harrogate for eleven commissioners delivered by experienced commissioner trainers from York.

Outdoors

Our outdoors activity team continues to be led by Helen Cressey.

2021/22 saw the cancellation of the planned County Camp and refunds were arranged. Regrettably the planned county trip to Switzerland was also cancelled with full refunds provided. Plans were put in place during the Spring to restart the outdoor events programme during the summer months of 2022 including Bushcraft, Outdoor Cooking and Rainbow & Brownie days to a local outdoor activity centre in Ilkley.

Countrywide Events

As units began to start meeting again face to face so on line county wide events were not as essential. Leaders wanted to meet in small groups and familiarise themselves with their unit and their young members.

As things began to get back to normal after the pandemic volunteer leaders started to organise unit trips to various activity centres and also theatres to watch the Christmas Pantomime and shows, also cinemas, to attend the national screening of Disney's Encanto with times for Girlguiding members only. In March 2022 the Harrogate & District Scout & Guide Gang Show went on stage again, at the Royal Hall in Harrogate, with the cast including rainbows through to young leaders and rangers.

Administration

The county's part time administrator post still remains vacant but attempts were made in February and March to fill the post without success. Advertising via a jobseekers on line platform brought in applicants but none with suitable skills. This was followed by an advert to the membership within the county which was unsuccessful too.

The office space and communications facilities at Community House in Harrogate are still in place and these have provided a valuable space to store sensitive documents, act as the charity's legal address and a space for small meetings.

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

Trustees annual report for the year ended 30 April 2022

Birk Crag HQ redevelopment

£22,448 was raised in the year, £5,815 through Just Giving and £8,844 from a combination of Local Lotto, local fundraising, bake sales and recycling stamps and ink cartridges, which is a tremendous effort. Community funding was also awarded from Tesco (£500), Asda (£500) and the Co-Op (£2,223). The remainder was from an amazing array of initiatives from our units and their members.

No building work took place in 2021/22 however the expenditure in the year was £17,932. The biggest single payment was £2,400 to A Architects to finalise payments with them and also £2,500 to Northern Power Grid for work needed by them when the driveway excavations accidentally damaged some of their equipment. Added to this is the purchase of £5,000 of white goods for beverage areas in the centre which have been funded by The Banks Foundation with monies arriving in the next financial year.

Results

A summary of the results of the year's activities is given on page 7 of the accounts. The charity returned a surplus of £24,570 (2021 - £108,749). This surplus included donations, legacies and fundraising activities relating to the redevelopment of Birk Crag Centre. The surplus on girlguiding activities excluding Birk Crag, was £3,716 (2021 - £12,286).

Future Plans

There is a need within the county to recruit more adult volunteers, not only as leaders of units but for more specific roles such as volunteer management, website design and marketing & communications. A national recruitment campaign by Girlguiding had little effect on our new enquiry numbers so we are looking at ways of recruiting more locally at community events and shows etc. Encouraging units to be seen raises our profile and also our ability to enthuse people to join us.

Plans to restart and complete the redevelopment of the Birk Crag centre are being examined and this includes ensuring the original specification drawn up in 2016 is still what is needed internally. The previous project manager proffered his resignation in May 2020 and enquiries are ongoing to find some new professional support to complete the building so it can be opened for use again. The current estimated cost for completion is a further £600,000 which has increased due to cost of materials after Brexit, the pandemic and the Ukraine war.

Reserves policy

In the Trustees view, 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 trustees aim is to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and 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.

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

Trustees annual report for the year ended 30 April 2022

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:

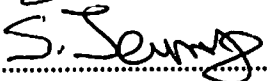
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 10th September 2022 and signed on its behalf by

Trustee 

Printed name CARLY HALLS

Trustee 

Printed name SAM JENNINGS

**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 2022 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.

..........

Date12-9-22.....

Sarah Lawson 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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	6	-	7,410	-	7,410	90,251
Charitable activities	7	-	14,805	27,703	42,508	31,381
Other trading activities	8	-	397	2,786	3,183	3,741
Investment income		-	8	7	15	305
Total incoming resources		-	22,620	30,496	53,116	125,678
Resources expended						
Expenditure on:						
Raising funds	9	-	170	2,936	3,106	3,959
Charitable activities	10	-	1,596	22,920	24,516	12,100
Other expenses	11	-	-	924	924	870
Total resources expended		-	1,766	26,780	28,546	16,929
Net income		-	20,854	3,716	24,570	108,749
Transfers	19	-	-	-	-	-
Net movement in funds		-	20,854	3,716	24,570	108,749
Reconciliation of funds						
Total funds brought forward		-	1,201,664	64,005	1,265,669	1,156,920
Total funds carried forward	19	-	1,222,518	67,721	1,290,239	1,265,669

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	12		1,174,816		1,158,795
Current Assets					
Stocks	13		2,065		2,065
Debtors	14		2,304		220
Cash at bank and in hand	15		114,722		105,459
			<u>119,091</u>		<u>107,744</u>
Creditors: amounts falling due within one year	16		<u>(3,668)</u>		<u>(870)</u>
Net Current assets			<u>115,423</u>		<u>106,874</u>
Total Assets Less Current Liabilities			<u>1,290,239</u>		<u>1,265,669</u>
The funds of the charity					
Restricted funds	19		1,222,518		1,201,664
Designated funds	19		67,721		64,005
Total charity funds			<u>1,290,239</u>		<u>1,265,669</u>

Signed on behalf of all the trustees on 10th September 2022
(insert date)

Trustee  Printed name CARLY HALL

Trustee  Printed name SAM JENNINGS

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

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

**Notes to the financial statements
for the year ended 30 April 2022**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding 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
(Charity number 1037585)**

**Notes to the financial statements
for the year ended 30 April 2022**

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 2022**

2. Employees

	2022	2021
Number of employees		
The average monthly numbers of employees during the year were:	-	1
	<u>-</u>	<u>1</u>
	<u>-</u>	<u>1</u>
 Employment costs	 2022	 2021
	£	£
Wages and salaries	-	2,347
	<u>-</u>	<u>2,347</u>
	<u>-</u>	<u>2,347</u>

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	2022	2021
	£	£
Net incoming resources is stated after charging:		
Depreciation	873	434
	<u>873</u>	<u>434</u>
 5. Fees for independent examination of accounts		
	2022	2021
	£	£
Independent examination	924	870
	<u>924</u>	<u>870</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2022

6. Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Donations	-	7,335	-	7,335	77,088
Gift aid	-	-	-	-	513
Friends of Birk Crag	-	75	-	75	2,650
Grants received	-	-	-	-	10,000
	<u>-</u>	<u>7,410</u>	<u>-</u>	<u>7,410</u>	<u>90,251</u>

7. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Census receipts	-	-	23,391	23,391	12,888
Training	-	-	725	725	265
Fundraising	-	14,805	413	15,218	8,664
Outdoor activities	-	-	3,174	3,174	8,459
Furlough wages recovered	-	-	-	-	1,105
	<u>-</u>	<u>14,805</u>	<u>27,703</u>	<u>42,508</u>	<u>31,381</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2022

8. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Sale of souvenirs & badges	-	397	2,786	3,183	3,741
	-	397	2,786	3,183	3,741

9. Raising funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Souvenirs & badges	-	-	2,936	2,936	3,809
Costs of fundraising	-	170	-	170	150
	-	170	2,936	3,106	3,959

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2022

10. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Printing & stationery	-	-	411	411	288
Postage & telephone	-	-	758	758	905
Travel expenses	-	-	278	278	82
Grants & donations	-	-	(100)	(100)	(90)
Census	-	-	1,480	1,480	840
Presentations & lunches	-	-	2,555	2,555	1,223
Sundry expenses	-	192	1,675	1,867	2,225
Public relations	-	-	1,375	1,375	875
Training	-	-	1,165	1,165	327
Outdoor activities expenses	-	-	1,123	1,123	11
County Camp & Switzerland trip refunds	-	-	9,698	9,698	-
Premises costs	-	932	2,101	3,033	2,633
Administrator	-	-	-	-	2,347
Depreciation	-	472	401	873	434
	<u>-</u>	<u>1,596</u>	<u>22,920</u>	<u>24,516</u>	<u>12,100</u>

11. Other expenses

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Independent examiners fees	-	-	924	924	870
	<u>-</u>	<u>-</u>	<u>924</u>	<u>924</u>	<u>870</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2022

12. Tangible fixed assets

	Development & premises at Birk Crag	Fixtures & fittings	Total
	£	£	£
Cost			
at 1 May 2021	1,174,672	9,152	1,183,824
Additions	12,099	4,795	16,894
At 30 April 2022	<u>1,186,771</u>	<u>13,947</u>	<u>1,200,718</u>
Depreciation			
At 1 May 2021	19,786	5,243	25,029
Charge for year	-	873	873
At 30 April 2022	<u>19,786</u>	<u>6,116</u>	<u>25,902</u>
Net book values			
At 30 April 2022	<u>1,166,985</u>	<u>7,831</u>	<u>1,174,816</u>
At 30 April 2021	<u>1,154,886</u>	<u>3,909</u>	<u>1,158,795</u>

13. Stock

	Unrestricted Funds	Restricted Funds	Designated Funds	2022 Total	2021 Total
	£	£	£	£	£
Closing stock of badges	-	-	2,065	2,065	2,065
	<u>-</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>2,065</u>

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

**Notes to the financial statements
for the year ended 30 April 2022**

14. Debtors

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Prepayments and accrued income	-	-	2,304	2,304	220
	-	-	2,304	2,304	220

15. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Current account	-	10,661	55,114	65,775	56,522
Deposit account	-	40,635	8,312	48,947	48,937
	-	51,296	63,426	114,722	105,459

16. Creditors: amounts falling due

within one year	Unrestricted Funds £	Restricted Funds £	Designated Total £	2022 Total £	2021 Total £
Accruals	-	-	924	924	870
Income received in advance	-	-	2,744	2,744	-
	-	-	3,668	3,668	870

17. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

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

**Notes to the financial statements
for the year ended 30 April 2022**

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 April 2022 as represented by:				
Tangible fixed assets	-	1,171,222	3,594	1,174,816
Current assets	-	51,296	67,795	119,091
Current liabilities	-	-	(3,668)	(3,668)
	<u>-</u>	<u>1,222,518</u>	<u>67,721</u>	<u>1,290,239</u>

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

**Notes to the financial statements
for the year ended 30 April 2022**

19. Movements in funds

	At 1 May 21 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 Apr 22 £
Unrestricted funds	-	-	-	-	-
Restricted funds	1,201,664	22,620	(1,766)	-	1,222,518
Designated funds	64,005	30,496	(26,780)	-	67,721
Total Funds	<u>1,265,669</u>	<u>53,116</u>	<u>(28,546)</u>	<u>-</u>	<u>1,290,239</u>

19.1. Breakdown of funds

Restricted funds					
Birk Crag	1,201,664	22,620	(1,766)	-	1,222,518
	<u>1,201,664</u>	<u>22,620</u>	<u>(1,766)</u>	<u>-</u>	<u>1,222,518</u>
Designated funds					
General Account	55,368	23,774	(21,596)	(2,221)	55,325
Badge Fund	(1,569)	2,786	(2,936)	1,719	-
Events & Training	(62)	725	(1,165)	502	-
Outdoor Fund	8,448	3,174	(1,123)	-	10,499
County Campsite Fund	-	-	-	-	-
International Funds	-	-	-	-	-
Pegasus Fund	1,820	37	40	-	1,897
	<u>64,005</u>	<u>30,496</u>	<u>(26,780)</u>	<u>-</u>	<u>67,721</u>

Accounts

North Yorkshire West County Guides

**Trustees report and unaudited financial statements
for the year ended 30 April 2021**

Charity no: 1037585

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

Financial statements

for the year ended 30 April 2021

Contents

	Page
Legal & administrative information	1
Trustees report	2 - 5
Independent Examiners report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

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

Legal & administrative information

for the year ended 30 April 2021

Charity name	North Yorkshire West County Guides		
Charity Registration Number	1037585 (England & Wales)		
Contact	Mrs A Lockwood Community House 46-50 East Parade Harrogate HG1 5RR		
Telephone	01423 564568		
Website	www.girlguidingnyw.org.uk		
Trustees	Mrs J Tennant Mrs A Lockwood Mrs J Pickles (resigned 1st September 2020) Miss F Davies (resigned 1st January 2021) Mrs E Jordison Mrs H Mumby Mrs C Halls (appointed 1st September 2020) Miss S Jennings (appointed 1st May 2021)		
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 2021

Structure and 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. We give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Statement of public benefit

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

The North Yorkshire West Guide County has continued to provide its own public benefit activities, in particular by providing organisational and administrative support and training to subsidiary branches of Girlguiding within the County, and organising activities principally for the benefit of those branches, and also promoting more broadly the charitable objects of Girlguiding for the benefit of girls and young women.

The Covid-19 pandemic brought about huge change for the organisation. The various lockdowns throughout the year meant that units could no longer meet face to face, but the resilience of many of the volunteer leaders led to the introduction of new ways to meet via on line platforms such as 'Zoom'.

However, due to many volunteers being key workers such as teachers and NHS staff, not all leaders could spare the time to continue meeting the girls. Added to this volunteers who were vulnerable were very cautious as were many young members. Young member numbers fell by 30% in February 2021.

Annual review

Girlguiding activities in NYW in 2020/21 continued to be led by our County Commissioners Angie Lockwood and Jean Tennant.

2020/21 saw the closure of 2 Rainbow units in Harrogate & Skipton and one Brownie unit in Harrogate. Recruiting volunteer leaders remains a challenge, several units are at risk of closure due to a shortage of leaders.

Activities were suspended from 24 March 2020 as a consequence of the global pandemic. However, leaders and girls were quick to adapt to using technology to allow many activities to continue remotely. The county wide sunflower challenge was an amazing success with challenge badges being purchased from all over the UK and also some to Australia and the USA. The county social media channels were adorned with photos of sunflowers grown by girls as young as 5 and Trefoil members into their 70's.

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

Trustees annual report for the year ended 30 April 2021

A badge competition was launched to celebrate the use of Zoom as a platform to meet, and a guide from Ripon was the successful designer and this has now been manufactured to a cloth badge for very successful retail.

Training & development

Hannah Walpole continues to be the lead volunteer for training. Training sessions have been available to all volunteers, ensuring that leaders are up to date with first aid, safeguarding and Girlguiding procedure and policies. We also have a network of mentors to support new volunteers across the country.

Training throughout 2020/21 was completed remotely as trainers and leaders adapted to the Covid-19 crisis. A new first aid course was rolled out nationally, requiring all volunteers to complete a six-hour course regardless of their previous qualifications.

Outdoors

Our outdoors activity team continues to be led by Helen Cressey.

Plans were at an advanced stage for a county camp at Bramhope in July 2020, but this had to be cancelled due to Covid-19. However, the event moved to be virtual with live broadcasts and recording of camp activities on You Tube.

The County International trip to Switzerland has been postponed again to the summer of 2022.

Countrywide Events

During 2020 all face to face events and activities were suspended but some adapted to virtual activities to allow continued engagement with our members. Thinking Day, 22 Feb 2021, was held virtually over one evening with activities provided for nearly 600 girls over 3 hours. The St George's Day celebration, usually on 23 April every year, became a virtual event. The event was a collaborative effort with North York Scouts and Girlguiding North Yorkshire South. The charity was proud to have their Brownie Adviser, Jill Jackson, there to lead the Brownie promise and also a memorable and thoughtful reflection by a young leader from Harrogate, Katie Jordison.

Administration

The county employed a part time administrator to manage the bookings from volunteers and young members for trainings and outdoor activities, book training venues and support the County Commissioners with administrative tasks. As activities were largely suspended due to Covid-19, the administrator was placed on furlough on 3 April. Government grant funding of £453 was received in April 2020. Due to the lack of certainty about the furlough scheme and also the easing of restrictions to allow the county to provide activities for girls and volunteers, it was decided that the post should be made redundant from July 2020.

The office space and communications are still in place and these have provided a valuable space to store sensitive documents, act as the charity's legal address and allow small face to face meetings to happen when restrictions have allowed.

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

Trustees annual report for the year ended 30 April 2021

Birk Crag HQ redevelopment

2020 was a difficult year for everyone with the pandemic, which had a significant impact on both the ability to continue building and the opportunities to fund raise for the Birk Crag project.

Notwithstanding this, £97,891 was raised in the year, £77,088 from donations, the biggest of which was £50,000 from the Bramall Trust. In addition to this we were able to raise £7,581 through a combination of Just Giving, Local Lotto and the selling of Christmas Cards which is a tremendous effort. The remaining came from Friends of Birk Crag £2,650, Grants and Trusts £10,000, interest of £59 and Gift Aid £513.

We continued as far as practicable with the building works and the total expenditure in the year was £1,428 on revenue expenses and £169,575 on capital expenses. The biggest single payment was £17,880 for the Velux windows, everything else was spent in an effort to get the building watertight and safe.

Results

A summary of the results of the year's activities is given on page 7 of the accounts. The charity returned a surplus of £108,749 (2020 - £241,536). This surplus included donations, legacies and fundraising activities relating to the redevelopment of Birk Crag Centre. The surplus on girlguiding activities excluding Birk Crag, was £12,286 (2020 - £7,250).

Future Plans

Covid-19 and the resultant public health concerns led to a suspension of face to face guiding activity from 24 March 2020. It is not currently clear when this will resume. Our volunteers and members face significant life challenges and whilst we are committed to 'building back better', it is already clear that there will be substantial changes and challenges.

Girlguiding faces significant financial and operational challenges within the county and we anticipate that numbers of volunteers and young members will fall. This is likely to result in reduced income and decreased capacity to deliver the programme opportunities that are central to our operation.

The county is developing a strategic approach to the financial risks, involving a review of all operational areas. At the same time, we are looking ahead to the changes that will be needed to continue delivering relevant, exciting and challenging activities for our members. In the short term (12-24 months), reserves are sufficient to mitigate immediate risks, with careful management and control.

Reserves policy

In the Trustees view, 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 trustees aim is to maintain the charity's reserves at a level which is at least equivalent to six months operational expenditure and 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.

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

Trustees annual report for the year ended 30 April 2021

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 25th September '21 and signed on its behalf by

Trustee Andrea Lockwood

Printed name Andrea Lockwood

Trustee Jill Tennant

Printed name Jean Tennant

**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 2021 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.

.....

Date13.10.21.....

David Thomas 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 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Incoming resources						
Incoming and endowments from:						
Donations & legacies	6	-	90,251	-	90,251	220,317
Charitable activities	7	-	6,080	25,301	31,381	53,648
Other trading activities	8	-	1,501	2,240	3,741	2,656
Investment income		-	59	246	305	3,467
Total incoming resources		-	97,891	27,787	125,678	280,088
Resources expended						
Expenditure on:						
Raising funds	9	-	150	3,809	3,959	2,389
Charitable activities	10	-	1,278	10,822	12,100	35,313
Other expenses	11	-	-	870	870	850
Total resources expended		-	1,428	15,501	16,929	38,552
Net income		-	96,463	12,286	108,749	241,536
Transfers	19	-	-	-	-	-
Net movement in funds		-	96,463	12,286	108,749	241,536
Reconciliation of funds						
Total funds brought forward		-	1,105,201	51,719	1,156,920	915,384
Total funds carried forward	19	-	1,201,664	64,005	1,265,669	1,156,920

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 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	12		1,158,795		989,654
Current Assets					
Stocks	13		2,065		4,072
Debtors	14		220		1,231
Cash at bank and in hand	15		105,459		187,426
			<u>107,744</u>		<u>192,729</u>
Creditors: amounts falling due within one year	16		<u>(870)</u>		<u>(25,463)</u>
Net Current assets			<u>106,874</u>		<u>167,266</u>
Total Assets Less Current Liabilities			<u>1,265,669</u>		<u>1,156,920</u>
The funds of the charity					
Restricted funds	19		1,201,664		1,105,201
Designated funds	19		64,005		51,719
Total charity funds			<u>1,265,669</u>		<u>1,156,920</u>

Signed on behalf of all the trustees on 25th September 2021
(insert date)

Trustee A Lockwood Printed name ANGELA LOCKWOOD

Trustee J Tennant Printed name Jean Tennant

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

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

**Notes to the financial statements
for the year ended 30 April 2021**

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceeding 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
(Charity number 1037585)**

**Notes to the financial statements
for the year ended 30 April 2021**

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 2021**

2. Employees

Number of employees	2021	2020
The average monthly numbers of employees during the year were:	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>
 Employment costs	 2021	 2020
	£	£
Wages and salaries	2,347	7,114
	<u>2,347</u>	<u>7,114</u>
	<u><u>2,347</u></u>	<u><u>7,114</u></u>

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.

	2021	2020
	£	£
Trustee remuneration & benefits	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

4. Net incoming resources for the year

	2021	2020
	£	£
Net incoming resources is stated after charging:		
Depreciation	434	483
	<u>434</u>	<u>483</u>
	<u><u>434</u></u>	<u><u>483</u></u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2021

5. Fees for independent examination of accounts

	2021	2020
	£	£
Independent examination	<u>870</u>	<u>850</u>

6. Donations & legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Donations	-	77,088	-	77,088	54,799
Gift aid	-	513	-	513	723
Friends of Birk Crag	-	2,650	-	2,650	495
Grants received	-	10,000	-	10,000	164,300
	<u>-</u>	<u>90,251</u>	<u>-</u>	<u>90,251</u>	<u>220,317</u>

7. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Census receipts	-	-	12,888	12,888	22,135
Training	-	-	265	265	1,274
Fundraising	-	6,080	2,584	8,664	17,589
Outdoor activities	-	-	8,459	8,459	12,197
Furlough wages recovered	-	-	1,105	1,105	453
	<u>-</u>	<u>6,080</u>	<u>25,301</u>	<u>31,381</u>	<u>53,648</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2021

8. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Equipment & hire charges	-	-	-	-	300
Sale of souvenirs & badges	-	1,501	2,240	3,741	2,356
	<u>-</u>	<u>1,501</u>	<u>2,240</u>	<u>3,741</u>	<u>2,656</u>
	<u>-</u>	<u>1,501</u>	<u>2,240</u>	<u>3,741</u>	<u>2,656</u>

9. Raising funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Souvenirs & badges	-	-	3,809	3,809	1,758
Costs of fundraising	-	150	-	150	631
	<u>-</u>	<u>150</u>	<u>3,809</u>	<u>3,959</u>	<u>2,389</u>
	<u>-</u>	<u>150</u>	<u>3,809</u>	<u>3,959</u>	<u>2,389</u>

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

**Notes to the financial statements
for the year ended 30 April 2021**

10. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Printing & stationery	-	-	288	288	526
Postage & telephone	-	25	880	905	1,146
Travel expenses	-	-	82	82	968
Grants & donations	-	-	90	90	785
Census	-	-	840	840	979
Presentations & lunches	-	-	1,223	1,223	1,795
Sundry expenses	-	699	1,526	2,225	1,980
Public relations	-	-	875	875	581
Training	-	-	327	327	761
Outdoor activities expenses	-	-	11	11	14,507
Insurance	-	-	-	-	297
Premises costs	-	554	2,079	2,633	3,391
Administrator	-	-	2,347	2,347	7,114
Depreciation	-	-	434	434	483
	<u>-</u>	<u>1,278</u>	<u>10,822</u>	<u>12,100</u>	<u>35,313</u>

11. Other expenses

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Independent examiners fees	-	-	870	870	850
	<u>-</u>	<u>-</u>	<u>870</u>	<u>870</u>	<u>850</u>

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

**Notes to the financial statements
for the year ended 30 April 2021**

12. Tangible fixed assets

	Development & premises at Birk Crag	Fixtures & fittings	Total
	£	£	£
Cost			
at 1 May 2020	1,005,097	9,152	1,014,249
Additions	169,575	-	169,575
At 30 April 2021	<u>1,174,672</u>	<u>9,152</u>	<u>1,183,824</u>
Depreciation			
At 1 May 2020	19,786	4,809	24,595
Charge for year	-	434	434
At 30 April 2021	<u>19,786</u>	<u>5,243</u>	<u>25,029</u>
Net book values			
At 30 April 2021	<u>1,154,886</u>	<u>3,909</u>	<u>1,158,795</u>
At 30 April 2020	<u>985,311</u>	<u>4,343</u>	<u>989,654</u>

13. Stock

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Closing stock of badges	-	-	2,065	2,065	4,072
	<u>-</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>	<u>4,072</u>

North Yorkshire West County Guides
(Charity number 1037585)

Notes to the financial statements
for the year ended 30 April 2021

14. Debtors

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Prepayments and accrued income	-	-	220	220	1,231
	-	-	220	220	1,231

15. Cash at bank and in hand

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total £	2020 Total £
Current account	-	6,152	50,370	56,522	63,778
Deposit account	-	40,626	8,311	48,937	123,648
	-	46,778	58,681	105,459	187,426

16. Creditors: amounts falling due

within one year	Unrestricted Funds £	Restricted Funds £	Designated Total £	2021 Total £	2020 Total £
Accruals	-	-	870	870	7,865
Income received in advance	-	-	-	-	17,598
	-	-	870	870	25,463

17. Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

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

**Notes to the financial statements
for the year ended 30 April 2021**

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fund balances at 30 April 2021 as represented by:				
Tangible fixed assets	-	1,154,886	3,909	1,158,795
Current assets	-	46,778	60,966	107,744
Current liabilities	-	-	(870)	(870)
	<u>-</u>	<u>1,201,664</u>	<u>64,005</u>	<u>1,265,669</u>
	<u>-</u>	<u>1,201,664</u>	<u>64,005</u>	<u>1,265,669</u>

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

**Notes to the financial statements
for the year ended 30 April 2021**

19. Movements in funds

	At 1 May 20 £	Incoming resources £	Outgoing resources £	Transfers £	At 30 Apr 21 £
Unrestricted funds	-	-	-	-	-
Restricted funds	1,105,201	97,891	(1,428)	-	1,201,664
Designated funds	51,719	27,787	(15,501)	-	64,005
Total Funds	<u>1,156,920</u>	<u>125,678</u>	<u>(16,929)</u>	<u>-</u>	<u>1,265,669</u>

19.1. Breakdown of funds

Restricted funds					
Birk Crag	1,105,201	97,891	(1,428)	-	1,201,664
	<u>1,105,201</u>	<u>97,891</u>	<u>(1,428)</u>	<u>-</u>	<u>1,201,664</u>
Designated funds					
General Account	49,976	16,786	(11,394)	-	55,368
Badge Fund	-	2,240	(3,809)	-	(1,569)
Events & Training	-	265	(327)	-	(62)
Outdoor Fund	-	8,459	(11)	-	8,448
County Campsite Fund	-	-	-	-	-
International Funds	-	-	-	-	-
Pegasus Fund	1,743	37	40	-	1,820
	<u>51,719</u>	<u>27,787</u>	<u>(15,501)</u>	<u>-</u>	<u>64,005</u>