

**THE GUIDE ASSOCIATION  
WEST YORKSHIRE SOUTH  
REPORT AND ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020**

**Charity Number - 509670**

## **Independent Examiner's Report to The Guide Association - West Yorkshire South**

I report on the accounts of the Association for the year ended 31 December 2020 which are set out on pages 2 to 5.

### **Respective responsibilities of trustees and examiner**

The Association's trustees are responsible for the preparation of the accounts. The Association considers that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

It is my responsibility to:

- \* examine the accounts (under section 43(3)(a) of the 1993 Act);
- \* follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- \* state whether particular matters have come to my attention.

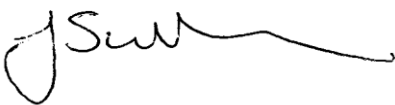
### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Association 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 you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's report**

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - \* to keep accounting records in accordance with section 41 of the 1993 Act; and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Joanne Wilkinson, FCA  
Independent Reviewer

1 May 2021

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**

**BALANCE SHEET - 31 DECEMBER 2020**

	Notes	£	2020 £	£	2019 £
<b>Tangible Fixed Assets</b>	<b>2</b>		<b>204</b>		<b>337</b>
<b>Current Assets</b>					
Stocks	3	2,130		2,276	
Debtors (due within one year)		1,826		903	
Bank balances	4	111,631		98,114	
Cash balance - Badges		5		275	
Cash balance – County office		7		56	
			-----	-----	
			<b>115,559</b>	<b>101,624</b>	
			-----	-----	
<b>Creditors - amounts falling due within one year</b>					
Creditors and accrued charges			<b>(605)</b>	<b>(1,245)</b>	
			-----	-----	
<b>Net Current Assets</b>			<b>114,994</b>		<b>100,379</b>
			-----		-----
<b>Total Assets less Current Liabilities</b>			<b>115,199</b>		<b>100,716</b>
			=====		=====
 <b>Capital and Reserves - unrestricted funds</b>					
<b>General Fund</b>					
Brought forward at 1 January			<b>100,716</b>		97,186
Net incoming resources			<b>14,483</b>		3,530
			-----		-----
Carried forward at 31 December			<b>115,199</b>		<b>100,716</b>
			=====		=====

*L. H. Gascoigne*

.....  
 Lynne Gascoigne - County Commissioner

*Sally Collinson*

.....  
 Sally Collinson - County Treasurer

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

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2020**

**Unrestricted Funds**

<b>Income and Expenditure</b>	<b>2020</b>		<b>2019</b>	
	£	£	£	£
<b>Incoming resources:</b>				
Subscriptions received from units		31,880		33,518
Bank interest received		37		51
Grants returned to County Funds		690		-
Grants		-		-
County badge sales		5,503		9,807
General Donations		1,040		540
Specific Unit Donations		900		500
Outdoor Activities		-		1,670
Senior Section Activities		-		-
County Events		-		-
Training		353		5,700
		-----		-----
<b>Total incoming resources</b>		<b>40,403</b>		<b>51,786</b>
		-----		-----
<b>Resources expended:</b>				
<b>Direct charitable expenditure</b>				
Subscription passed to Wysholme Building	4,522		4,721	
Mentor expenses	128		316	
Outdoor activities	-		2,566	
Training	757		8,539	
Cost of county badge sales	5,791		8,328	
County events	-		837	
Senior section	-		-	
Gifts and donations	354		2,073	
Donations passed to specific units	900		500	
Public relations and publications	-	12,452	5,348	33,228
	-----		-----	
<b>Management and administration expenditure</b>				
Accountancy fees	-		-	
Annual General Meeting costs	-		604	
Girlguiding subscriptions	422		550	
Management administration expenses	12,825		13,606	
Bank Charges	-		-	
Insurance	-		-	
Depreciation	221	13,468	268	15,028
	-----	-----	-----	-----
<b>Total resources expended</b>		<b>(25,920)</b>		<b>(48,256)</b>
		-----		-----
<b>Net incoming resources</b>		<b>14,483</b>		<b>3,530</b>
		=====		=====

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2020**

**1. Accounting Policies**

**1.1 Basis of preparation**

The accounts are prepared on the accruals basis with income and expenditure being related to the period it is receivable or incurred.

**1.2 Depreciation**

Depreciation is provided in equal annual instalments to write off the cost of fixed assets over their anticipated useful lives, as follows :-

Office equipment 5 years

**1.3 Stocks**

Stocks are stated at the lower of cost and net realisable value.

**2. Tangible Fixed Assets**

	<b><u>Office Equipment</u></b>
<b><u>Cost</u></b>	<b>£</b>
As at 1 January 2020	<b>13,458</b>
Additions	<b>89</b>
	-----
As at 31 December 2020	<b>13,547</b>
	-----
<b><u>Depreciation</u></b>	
As at 1 January 2020	<b>13,121</b>
Charge for the year	<b>221</b>
	-----
As at 31 December 2020	<b>13,342</b>
	-----
<b><u>Net Book Values</u></b>	
As at 1 January 2020	<b>337</b>
	-----
As at 31 December 2020	<b>204</b>
	<b>===</b>

**3. Stocks**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Badge stocks	<b>2,130</b>	2,276
Guide association stocks	<b>-</b>	-
	-----	-----
	<b>2,130</b>	2,276
	<b>=====</b>	<b>=====</b>

**4. Bank Balances**

Deposit Accounts - Instant Access	<b>107,684</b>	93,847
- Fixed term	<b>-</b>	-
- Instant Access 2	<b>50</b>	-
Current Accounts - Treasurers account	<b>963</b>	1,372
- Badges	<b>2,934</b>	2,994
	-----	-----
	<b>111,631</b>	98,114
	<b>=====</b>	<b>=====</b>

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2020**

5. The Association has no restricted income funds, has no material commitments not provided for in the accounts, and has no loan creditors outstanding at the year end.
6. All the Association's operations are continuing operations and none were discontinued or acquired during the year.
7. The Association has no intangible assets, or assets that are inalienable or historic.
8. There were no material commitments not provided for at the year end.

**THE GUIDE ASSOCIATION  
WEST YORKSHIRE SOUTH  
WYSHOLME ACTIVITY CENTRE  
REPORT AND ACCOUNTS  
YEAR ENDED 31 DECEMBER 2020**

**Charity Number - 509670**

**Independent Examiner's Report to**  
**The Guide Association - West Yorkshire South (Wysholme Activity Centre)**

I report on the accounts of the Association for the year ended 31 December 2020 which are set out on pages 2 to 4.

**Respective responsibilities of trustees and examiner**

The Association's trustees are responsible for the preparation of the accounts. The Association considers that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

It is my responsibility to:

- \* examine the accounts (under section 43(3)(a) of the 1993 Act);
- \* follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- \* state whether particular matters have come to my attention.

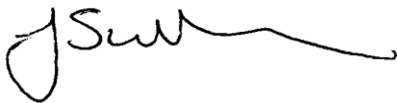
**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Association 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 you concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's report**

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - \* to keep accounting records in accordance with section 41 of the 1993 Act; and
  - \* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Joanne Wilkinson, FCA  
Independent Reviewer

1 May 2021

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**

**WYSHOLME ACTIVITY CENTRE**

**BALANCE SHEET - 31 DECEMBER 2020**

	<u>Notes</u>	£	2020 £	£	2019 £
<b>Tangible Fixed Assets</b>	<b>2</b>		<b>50,792</b>		<b>52,204</b>
<b>Current Assets</b>					
Stocks	3	366		366	
Debtors		-		-	
Prepayments		1,624		1,322	
Bank - Treasurers Account		2,998		160	
Bank - Instant Access Account		12,712		5,959	
		-----		-----	
		<b>17,700</b>		<b>7,807</b>	
		-----		-----	
<b>Creditors - amounts falling due within one year</b>					
Creditors		68		-	
Accrued charges		139		420	
Deferred income		175		-	
		-----		-----	
		<b>(382)</b>		<b>(420)</b>	
		-----		-----	
<b>Net Current Assets</b>			<b>17,318</b>		<b>7,387</b>
			-----		-----
<b>Total Assets less Current Liabilities</b>			<b>68,110</b>		<b>59,591</b>
			=====		=====
<b>Capital and Reserves - unrestricted funds</b>					
<b>General Fund</b>					
Balance at 1 January			<b>59,591</b>		62,748
Net incoming/(outgoing) resources during the year			<b>8,519</b>		(3,157)
			-----		-----
Balance at 31 December			<b>68,110</b>		<b>59,591</b>
			=====		=====

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



.....  
 Lynne Gascoigne - County Commissioner



.....  
 Sally Collinson - Wysholme Treasurer

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**WYSHOLME ACTIVITY CENTRE**

**YEAR ENDED 31 DECEMBER 2020**

**Unrestricted Funds**

<b>Income and expenditure</b>	<b>2020</b>	<b>2019</b>
£	£	£
<b>Incoming resources:</b>		
Lettings	30	2,355
General Fund subscriptions	4,522	4,721
General fundraising	-	-
Grants from local authority	10,000	-
Donations	15	-
Surplus on souvenir / badge sales	-	58
Bank interest received	3	3
	-----	-----
<b>Total incoming resources</b>	<b>14,570</b>	<b>7,137</b>
 <b>Resources expended:</b>		
Management expenses	383	422
Insurance	984	996
Water	145	144
Cleaning	445	1,965
Accountancy fees	-	-
Light and heat	1,525	3,321
Repairs and maintenance	1,157	2,036
Depreciation	1,412	1,412
	-----	-----
<b>Total resources expended</b>	<b>(6,051)</b>	<b>(10,295)</b>
	-----	-----
<b>Net incoming/(outgoing) resources for the year</b>	<b>8,519</b>	<b>(3,157)</b>
	=====	=====

**THE GUIDE ASSOCIATION - WEST YORKSHIRE SOUTH**  
**(Registered Charity No. 509670)**

**YEAR ENDED 31 DECEMBER 2020**

**WYSHOLME ACTIVITY CENTRE - NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**1.1 Basis of preparation**

The accounts are prepared on the accruals basis with income and expenditure being related to the period it is receivable or incurred.

**1.2 Depreciation**

Depreciation is provided in equal annual instalments to write off the cost of fixed assets over their anticipated useful lives as follows :-

Furniture and fittings	5 years
Property	50 years

**1.3 Stock**

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

**2. Tangible Fixed Assets**

	<b><u>Property</u></b>	<b><u>Furniture and Fittings</u></b>	<b><u>Total</u></b>
<b><u>Cost</u></b>	£	£	£
As at 1 January 2020	79,783	15,671	95,454
Additions	-	-	-
	-----	-----	-----
As at 31 December 2020	<b>79,783</b>	<b>15,671</b>	<b>95,454</b>
	-----	-----	-----
<b><u>Depreciation</u></b>			
As at 1 January 2020	27,607	15,643	43,250
Charge for the year	1,397	15	1,412
	-----	-----	-----
As at 31 December 2020	<b>29,004</b>	<b>15,658</b>	<b>44,662</b>
	-----	-----	-----
<b><u>Net Book Values</u></b>			
As at 31 December 2020	<b>50,779</b>	<b>13</b>	<b>50,792</b>
	=====	=====	=====

**3. Stocks**

	<b>2020</b>	<b>2019</b>
	£	£
Badge and souvenir stocks	<b>366</b>	366
	===	===

4. The Association has no employees and has no transactions with related parties.
5. The Association has no restricted income funds, has no material commitments not provided for in the accounts, and has no loans outstanding at the year end.
6. All the Association's operations are continuing operations and none were discontinued or acquired during the year.
7. The Association has no intangible assets, or assets that are inalienable or historic.
8. There were no material commitments not provided for at the year end.



## ANNUAL REPORT 2020

2020 did not turn out to be as any of us were expecting; by the middle of March all Girlguiding activities had been suspended due to the coronavirus pandemic and we were all living under lockdown restrictions. Restrictions were eased for a while in the middle of the year, but at no point did we return to the kind of guiding we are all used to.

Consequently, many of our usual events were either, postponed or we found different ways to do them. The first casualty for the County was last year's AGM which was due to take place at the end of April, but had to be postponed and instead was held in December via Zoom. Other events such as the Pzazz event for Brownies and Thanks and Recognition never got off the ground.

Initially County trainings were also cancelled but as the trainers became familiar with various virtual platforms it was not long before we were able to start offering virtual trainings on the programme, finance and accounts, risk assessments and first response. During the year we delivered 10 trainings of which 4 were face to face and 6 were virtual. This is about half what we would normally do with around a quarter of the usual number of participants.

Safe Space training was largely delivered at Region level and despite this year's challenges, everyone in the County completed the required level of training by the December deadline. Thanks to everyone who worked so hard to achieve this especially in the second half of the year.

Despite the challenges Guiding did not stop and where possible, leaders found other ways to keep in touch with girls and parents, and with each other. It might not have been Guiding as we know it, but many girls and parents have been appreciative of the efforts made by volunteers across the County.

At the start of the year, we appointed our very first 18-30 Co-ordinators to lead on the new 18-30 offer, or as it is now known, Inspire. Megan and Katie have lots of exciting plans, which have to a large extent had to be put on hold, but they have continued to persevere in promoting Inspire across the County and developing links with neighbouring counties. We hope that when things are back to normal they will be able to implement their plans more fully and encourage greater participation.

Thank you to all our volunteers for staying with us during this difficult year. As we look forward to the future there will no doubt be further challenges ahead, but tackling new challenges is part of what we do! Thank you for everything that you continue to do.

Kath Haigh & Lynne Gascoigne

County Commissioners

## Membership Figures\*

A summary of the number of girls in each Section in West Yorkshire South

	2019	2020
Rainbows	917	899
Brownies	1803	1769
Guides	977	958
Senior Section	69	68
<b>TOTAL</b>	<b>3766</b>	<b>3694</b>

A summary of the number of adult members in West Yorkshire South

	2019	2020
Commissioner	12	9
Leader	491	365
Other Volunteers	80	60
Supporting members	6	4
Unit volunteers	386	287
Young Leader	118	82
<b>TOTAL</b>	<b>1093</b>	<b>813</b>

\*The breakdown of the 2020 totals are estimated pro rata based on 2019.

## Awards

### Service Awards

#### 40 years' service

Katherine Stead - Calder

#### 50 years' service

Janet Goodhead - Wakefield South

Barbara Thornton - Whitwood

Marjorie Binks - Whitwood