



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Leeds County Guides Association

**On accounts for the year
ended**

31 December 2024

**Charity no
(if any)**

524738

Set out on pages

Attached

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2024**.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: Alexandra Hazlerigg

Date: 30 Oct 2025

Name: Alexandra Hazlerigg

**Relevant professional
qualification(s) or body
(if any):**

ACA (ICAEW : 2945484)

Address:

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4, Wharfe Mews, Cliffe Terrace, Wetherby, LS22 6LX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Receipts	Unrestricted	Designated	Restricted	2024	2023
	£	£	£	£	£
Membership Subscriptions	46,768	-	-	46,768	29,820
Investment & Interest Income	3,799	-	-	3,799	3,404
Guiding Activities	38,996	19,038	-	58,033	53,772
Guiding Development	11,042	-	1,500	12,542	9,068
Grants & Donations	3,170	12,875	1,000	17,045	10,009
Sundry Other Receipts / Other Revenue	90.00	-	-	90	0
Total	103,864	31,913	2,500	138,277	106,073

Activity Payments	Unrestricted	Designated	Restricted	2024	2023
	£	£	£	£	£
Membership Subscriptions	-	-	-	0	180
Guiding Activities - Running Costs	37,211	-	1,000	38,211	31,476
Buildings - Robin Hole	-	775	-	775	1,050
Guiding Development	21,848	-	2,754	24,602	29,921
Total	59,059	775	3,754	63,588	62,627

Excess Activity Receipts over Payments	44,805	31,138	-1,254	74,689	43,446
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Administration Payments	Unrestricted	Designated	Restricted	2024	2023
	£	£	£	£	£
Professional Fees and Services	5,687	-	-	5,687	4,117
Grants and Subsidies	4,144	274	-	4,418	2,923
Robin Hole Running Expenses	-	24,287	-	24,287	17,409
County Running Expenses	11,012	-	-	11,012	12,354
Trefoil Centre Running Expenses	-	11,084	-	11,084	6,187
Interest Paid	-	-	-	0	
Total	20,843	35,645	0	56,488	42,990

Surplus / (Deficit) over Payments	Receipts	23,964	-4,508	-1,254	18,201	455
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Cash Flow

Opening Bank and Cash Balances	64,347	63,272	54,191	181,811	181,355
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Surplus / (Deficit)	23,964	-4,508	-1,254	18,201	455
Assets Acquired	- 1,790	- 2,999	0	-4,789	0
Monies held from other units	0	0	0	0	0
Deferred receipts	1685			1685	
Transfers	-8559	8212	347	0	0

Closing Bank and Cash Balances	79,647	63,977	53,284	196,908	181,811
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Cash Funds	Unrestricted	Designated	Restricted	2024	2023
	£	£	£	£	£
Cash In Hand	273			273	142
Bank Current Accounts	37,417	10,571	-561	47,427	33,767
Cambridge & Counties Building Society	26,155	-	53,845	80,000	81,200
Redwood Bank	15,802	53,406		69,208	66,700
Totals	79,647	63,977	53,284	196,908	181,809


Liabilities	Unrestricted	Designated	Restricted	2024	2023
Closed Unit Funds held	172			172	172
Deferred Income	1685			1685	

Other Assets	Prior Year Purchases	2024 Additions	Total Cost
Robin Hole & Trefoil Centre	£	£	£
Land, Buildings, Furnishings and Equipment at Robin Hole and Trefoil Centre	N/K	2,999	2,999
Robin Hole	£	£	£
Pumping station	24,920		24,920
Robin Hole Fireplace & Wood burner	1,750	-	1,750
Robin Hole Shelter	51,929	-	51,929
Robin Hole Kitchen	16,599		16,599
Robin Hole Roktagon	14,100	-	14,100
Trefoil Centre	£	£	£
IT equipment	1,975	1,790	3,765
Total	111,273	4,789	116,062

	Balance B/fwd	Receipts	Payments	Transfers	Balance C/fwd
Designated Funds	£	£	£	£	£
Grants	3,474	-	274		3,200
Robin Hole	-	30,033	25,062		4,970
Trefoil Centre	992	1,880	11,084	8,212	-
Future Events	8,806	-	2,999		5,807
Building Fund	50,000	-	-		50,000
	63,273	31,913	39,419	8,212	63,977

Restricted Funds	£	£	£	£	£
Legacy Fund	52,379	-	-		52,379
Outdoor Activities	505	1,000	1,000		505
Jimbo's Fund	400	-	-		400
Growing Guiding	907	1,500	2,754	347	-
	54,191	2,500	3,754	347	53,284

For and on behalf of Leeds County Guide Association:

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Date

29/10/2025



Trustees Annual Report
for the Year to 31 December 2024
for
Leeds County Guide Association



Charity Details

Charity name: Leeds County Guide Association

Other names charity is known by: Girlguiding Leeds

Charity number: 524738

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

Trustees who manage the charity:

Trustee name	Office	Dates acted if not for whole year
Mrs Louise Flynn	County Commissioner	To 01/12/2024
Dr M.A. Esslemont	County Commissioner	From 01/12/2024
Mrs Marion Simpson	County Treasurer	To 07/10/2024
Mrs Lisa Dainty-Wall	County Treasurer	From 07/10/2024
Dr Anne Esslemont	Risk Trustee & Finance, Staffing & Risk Chair	To 01/12/2024
Miss Isla Gerrard	Trustee aged 18 to 30	
Miss Rebecca Dilks	Legal Trustee	
Mrs Elizabeth Grogan	General Trustee	From 01/09/2024



Structure, Governance and Management

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

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

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

Activities and Objectives

Purposes

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



Public benefit

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

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

Grant making

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

Contribution of Volunteers

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

Achievements and Performance

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

Three events were organised at county level. The first event was a pirate themed Brownie camp for just over 100 Brownies at Robin Hole, the county campsite. Brownies solved a code to find treasure while taking part in a range of activities including craft, archery and shelter building. For some, it was their first experience of sleeping in a tent. The second event was a Grand Day Out for Rainbows, Brownies, Guides and Rangers at Wetherby Racecourse taking part in STEM activities, craft, sport, circus skills, relaxation and dance. The final event was a Crystal Maze activity day for Guides and Rangers.



The county also produced a challenge pack themed around the Olympics. Many members both from Leeds and further afield completed activities from the pack to earn the badge.

Trainings

The county has continued to provide regulatory trainings required by Girlguiding (safe space and first response) as well as a selection of other trainings to enhance leaders' skills and the experience of our young members.

Awards

Girlguiding Leeds continues to value and thank all its volunteers. A Thanks and Recognition event was held in May at which over 510 years of service were recognised through long service awards.

During the year the following awards were presented:

Region Crown Award (1)
Hero Awards (3)
Good Service Awards (4)
50 Year Service Award (1)
40 Year Service Award (5)
30 Year Service Award (6)
20 Year Service Award (9)
Girlguiding Thanks Badges (4)
County Commissioner Award (1)

Our young members have continued to work towards their programme awards, particular successes were:

Ranger Gold Award (1)
Commonwealth Award (1)
Queens Guide Award (1)

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



Membership

Throughout 2024, the number of young members was between 4900 and 5200. The number of volunteers supporting these young members varied from just over 1100 to just over 1300. In both cases, this was an increase on the 2023 membership figures.

Future Plans

The term of office of Louise Flynn ended on 1 December 2024, the county thanked her for her commitment to Girlguiding Leeds at a handover event in January 2025.

Whenever a new county commissioner is appointed, there will be a period of reflection and planning of strategy for the next 5 years, much of this will take place in 2025 with the aim of producing a new strategy and plan from 2026 onwards. In the meantime, exciting events have been planned for 2025 and 2026 to continue to enhance the experience of our young members.

Financial review

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Investment performance

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

Principle sources of income

The main source of income is from membership subscriptions.



Capital Expenditure

There have been no items of capital expenditure during 2024.

Reserves policy

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

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

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

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

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

Risk Review (Risk Register)

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




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

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

Declaration

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

Signed on behalf of the charity's trustees

A handwritten signature in blue ink, appearing to read "Anne" followed by a stylized surname.

Anne Esslemont

County Commissioner

