



West Yorkshire North Guide Association  
(Charity Commission No. 701768)

Financial statements

For the year ended 31<sup>st</sup> December 2022

## **West Yorkshire North Guide Association**

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**West Yorkshire North Guide Association**  
**Charity information for the year ended 31<sup>st</sup> December 2022**

<b>Registered office</b>	<b>Barn House Hob Lane Stanbury Keighley BD22 0HW</b>
<b>Charity number</b>	<b>701768</b>
<b>Trustees</b>	<b>Mrs Kay Bolton Miss Becky Hutchinson</b>
<b>Independent examiner</b>	<b>Laura Alderson MAAT Accountax-Kly Limited 9 Lawcliffe Crescent Haworth Keighley West Yorkshire BD22 8RD</b>

## **West Yorkshire North Guide Association**

### **Annual report and accounts for the year ended 31<sup>st</sup> December 2022**

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

The content of the financial report should be read in conjunction with the Annual Report for 2022, which provides more detailed information concerning the extent of West Yorkshire North County Guide Association's activities for the year. Divisions, Districts, and Units are responsible for their own finances.

#### **Trustees:**

The Trustees of the County during the year were: Mrs Kay Bolton (County Commissioner), and Miss Becky Hutchinson.

#### **Governing Document:**

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

#### **Activities and Achievements:**

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

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

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

#### **Financial Review of the Year:**

Receipts for the year totalled £42,065 (2021 £37,691). Expenditure for the year was £29,363 (2021 £23,658). This left a surplus of £12,702 (2021 £14,033).

Cash fund balances carried forward at 31<sup>st</sup> December 2022 totalled £153,808 (2021 £147,640).

The net assets of the association totalled £617,718 at 31<sup>st</sup> December 2022 (2021 £605,016). Detailed schedules of these assets are shown on the attached Statement of Assets and Liabilities, and on Appendix 1.

#### **Policies:**

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

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

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

Kay Bolton  
County Commissioner  
1<sup>st</sup> November 2023

Anna-Marie Birkby  
County Treasurer  
1<sup>st</sup> November 2023

## **West Yorkshire North Guide Association**

### **Independent Examiner's Report to the Trustees for the year ended 31<sup>st</sup> December 2022**

I report on the accounts of the Trust of the year ended 31<sup>st</sup> December 2022, which are set out in the annexed pages.

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

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

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

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

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

#### **Independent examiner's statement**

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

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

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

1<sup>st</sup> November 2023

**West Yorkshire North County Guide Association**  
**Receipts and Payments Account**  
**For the year ended 31<sup>st</sup> December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Subscriptions received (Net)	6,743	4,432
Friends of Wynches subscriptions	60	190
<b>Other income</b>		
Camp fees	2,434	-
Rent	13,936	473
Council grants	-	22,320
Sales	332	158
Grants and donations	5,617	5,440
Events and activities	4,954	1,006
International opportunities	-	750
Standard insurance	90	-
Badges	<u>7,080</u>	<u>2,353</u>
	41,246	37,122
<b>Investment income</b>		
Bank interest	819	569
Income units	-	-
Dividends	<u>-</u>	<u>-</u>
	42,065	37,691
<b>Payments</b>		
Commissioners and Advisors expenses	552	83
Printing and stationery	363	287
Events and activities	5,793	269
Rent	-	3,120
Rates and Insurance	5,013	4,640
Light, heat, and water	4,047	3,385
Alarms and maintenance	791	2,110
Repairs and maintenance	4,858	3,796
Telephone	268	316
Computer costs and subscriptions	352	472
Badges	5,439	4,266
Training	391	74
Donations	70	-
Professional fees	450	450
Wages	920	243
Miscellaneous expenses	56	153
Total expenses	<u>29,363</u>	<u>23,658</u>
<b>Net receipts for year</b>	<u>12,702</u>	<u>14,033</u>
Cash fund balances brought forward	147,640	133,607
Cash fund balances carried forward	160,342	147,640

**West Yorkshire North Guide Association**  
**Statement of Assets and Liabilities**  
**As at 31<sup>st</sup> December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Non-monetary assets</b>		
Fixed assets at cost	462,091	455,557
Stock held	<u>2,269</u>	<u>2,269</u>
	464,360	457,826
<b>Monetary assets</b>		
Natwest Current Account	47,923	44,599
Natwest Deposit Account	7,374	4,510
Natwest Reserve Account	22	22
Cash in hand	126	146
Investments at Current Value	<u>98,363</u>	<u>98,363</u>
	153,808	147,640
<b>Current liabilities</b>		
Accruals	<u>(450)</u>	<u>(450)</u>
<b>Net current assets</b>	<u><u>617,718</u></u>	<u><u>605,016</u></u>

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

Kay Bolton  
County Commissioner  
1<sup>st</sup> November 2023

Anna-Marie Birkby  
County Treasurer  
1<sup>st</sup> November 2023

**Notes for the year ended 31<sup>st</sup> December 2022**

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

## West Yorkshire North County Guide Association

### Appendix 1 Fixed Asset List for the year ended 31<sup>st</sup> December 2022

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



**West Yorkshire North County Guide Association**  
**Appendix 1 Fixed Asset List for the year ended 31<sup>st</sup> December 2022**

	<b>Year Bought</b>	<b>Cost £</b>
<b>Other equipment</b>		
Balance carried over from previous page		52,321
Picnic tables and benches	2022	2,784
Benches x 2	2022	280
Toomax 2270L outdoor storage	2022	287
New cooker	2022	1,650
Kitchen in chalet	2022	1,533
Total fixed assets at cost		<u>58,855</u>