

WYS Trading Limited

Company Limited by Guarantee

Unaudited Financial Statements

**For the year ended
31 March 2025**

WYS Trading Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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WYS Trading Limited

Company Limited by Guarantee

Directors' Report

Year ended 31 March 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Directors

The directors who served the company during the year were as follows:

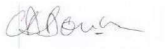
C Dowson	(Appointed 17 July 2024)
I Clough	(Appointed 21 July 2024)
L Peers	(Resigned 21 July 2024)
S Galvin	(Resigned 5 April 2024)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

15 Sep 2025

This report was approved by the board of directors on and signed on behalf of the board by:



Mr C Dowson (Sep 15, 2025, 9:53am)

C Dowson
Director

Registered office:
Bradley Wood Scout Camp
Shepherds Thorn Lane
Brighouse
HD6 3TU

WYS Trading Limited**Company Limited by Guarantee****Statement of Income and Retained Earnings****Year ended 31 March 2025**

	Note	2025 £	2024 £
Turnover		278,113	246,142
Cost of sales		(60,416)	(54,138)
Gross profit		217,697	192,004
Administrative expenses		(214,985)	(251,354)
Other operating income		14,178	10,131
Operating profit/(loss)		16,890	(49,219)
Other interest receivable and similar income		515	602
Profit/(loss) before taxation	6	17,405	(48,617)
Tax on profit/(loss)		—	—
Profit/(loss) for the financial year and total comprehensive income		17,405	(48,617)
Retained losses at the start of the year		(81,759)	(33,142)
Retained losses at the end of the year		(64,354)	(81,759)

All the activities of the company are from continuing operations.

The notes on pages 4 to 6 form part of these financial statements.

WYS Trading Limited**Company Limited by Guarantee****Statement of Financial Position****31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	816	1,107
Current assets			
Stocks		18,606	18,626
Debtors	8	8,763	14,737
Cash at bank and in hand		66,689	44,975
		<u>94,058</u>	<u>78,338</u>
Creditors: amounts falling due within one year	9	(159,228)	(161,204)
Net current liabilities		<u>(65,170)</u>	<u>(82,866)</u>
Total assets less current liabilities		<u>(64,354)</u>	<u>(81,759)</u>
Net liabilities		<u>(64,354)</u>	<u>(81,759)</u>
Capital and reserves			
Profit and loss account		(64,354)	(81,759)
Members deficit		<u>(64,354)</u>	<u>(81,759)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

15 Sep 2025

These financial statements were approved by the board of directors and authorised for issue on, and are signed on behalf of the board by:



Mr C Dowson (Sep 15, 2025, 9:53am)

C Dowson
Director

Company registration number: 04639375

The notes on pages 4 to 6 form part of these financial statements.

WYS Trading Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Bradley Wood Scout Camp, Shepherds Thorn Lane, Brighouse, West Yorkshire, HD6 3TU. The principal activity of the company during the year was that of holiday and recreation activities.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements are prepared in sterling, which is the functional currency of the entity and rounded to the nearest £. The significant accounting policies consistently applied in the preparation of these financial statements are set out below.

Going concern

The balance sheet remains in deficit. West Yorkshire County Scout Council (the parent charity) have continued their agreement to support the company in meeting its third party debts as they fall due, by not seeking repayment of their loan in the foreseeable future.

The directors have concluded that the accounts should be prepared on a going concern basis.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Motor vehicles	-	25% straight line
Computer equipment	-	33% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

WYS Trading Limited**Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2025****4. Company limited by guarantee**

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £100.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 14 (2024: 18).

6. Profit before taxation

Profit before taxation is stated after charging:

	2025 £	2024 £
Depreciation of tangible assets	749	636

7. Tangible assets

	Plant and machinery £	Motor vehicles £	Computer equipment £	Total £
Cost				
At 1 April 2024	50,042	7,500	8,512	66,054
Additions	459	—	—	459
Disposals	(12,114)	—	(5,695)	(17,809)
At 31 March 2025	38,387	7,500	2,817	48,704
Depreciation				
At 1 April 2024	49,095	7,500	8,352	64,947
Charge for the year	590	—	159	749
Disposals	(12,114)	—	(5,694)	(17,808)
At 31 March 2025	37,571	7,500	2,817	47,888
Carrying amount				
At 31 March 2025	816	—	—	816
At 31 March 2024	947	—	160	1,107

8. Debtors

	2025 £	2024 £
Trade debtors	4,642	6,225
Prepayments and accrued income	3,774	8,512
Other debtors	347	—
	8,763	14,737

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,739	9,600
Amounts owed to group undertakings	98,217	98,217
Accruals and deferred income	45,092	45,655
Social security and other taxes	3,996	7,392
Other creditors	184	340
	159,228	161,204

WYS Trading Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Creditors: amounts falling due within one year *(continued)*

The amount owed to group undertakings has been fully impaired in the related company.

10. Related party transactions

The related party transactions were conducted under normal market conditions.

11. Controlling party

The controlling party is West Yorkshire County Scout Council.

WYS Trading Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

WYS Trading Limited

Company Limited by Guarantee

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of WYS Trading Limited

Year ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of WYS Trading Limited for the year ended 31 March 2025, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of WYS Trading Limited, as a body, in accordance with the terms of our engagement letter dated 17 April 2024. Our work has been undertaken solely to prepare for your approval the financial statements of WYS Trading Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than WYS Trading Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that WYS Trading Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of WYS Trading Limited. You consider that WYS Trading Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of WYS Trading Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Alistair Russell (Sep 15, 2025,
Gibson)

GIBSON BOOTH
Chartered Accountants

New Court
Abbey Road North
Shepley
Huddersfield
HD8 8BJ

15 Sep 2025

WYS Trading Limited**Detailed Income Statement****Year ended 31 March 2025**

	2025 £	2024 £
Turnover	278,113	246,142
Cost of sales		
Opening stock	18,626	16,157
Purchases	60,396	56,607
	<u>79,022</u>	<u>72,764</u>
Closing stock	18,606	18,626
	<u>60,416</u>	<u>54,138</u>
Gross profit	<u>217,697</u>	<u>192,004</u>
Overheads		
Administrative expenses		
Rates and water	7,266	6,499
Light and heat	28,770	34,478
Insurance	5,206	11,175
Repairs and maintenance	16,310	22,643
Wages and salaries	128,760	134,980
Employers' national insurance contributions	2,083	3,533
Staff pension contributions	1,692	1,121
Motor expenses	4,612	1,509
Hire costs	—	209
Telephone	1,850	2,712
IT costs	4,359	4,570
Printing, postage and stationery	871	1,094
Staff training	—	2,880
Workwear	51	3,034
Sundry expenses	174	159
Laundry and cleaning	5,774	7,987
Advertising	430	549
Bank charges	2,421	2,695
Legal and professional fees	1,574	1,513
Bookkeeping fees	—	5,304
Accountancy fees	2,380	2,074
Depreciation of tangible assets	749	636
Gain on disposal of tangible assets	(347)	—
	<u>214,985</u>	<u>251,354</u>
Other operating income	14,178	10,131
Operating profit/(loss)	<u>16,890</u>	<u>(49,219)</u>
Other interest receivable and similar income	515	602
Profit/(loss) before taxation	<u><u>17,405</u></u>	<u><u>(48,617)</u></u>

WYS Trading Limited**Notes to the Detailed Income Statement****Year ended 31 March 2025**

	2025 £	2024 £
Other operating income		
Commissions receivable	11,862	8,494
Grants and donations received	1,316	1,637
Sundry income	1,000	—
	<u>14,178</u>	<u>10,131</u>
 Other interest receivable and similar income		
Interest on bank deposits	<u>515</u>	<u>602</u>



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