

MIDDLESEX NORTH WEST COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 1062138

Details

Other names	GIRLGUIDING MIDDLESEX NORTH WEST, WILLOWTREE CENTRE
Status	Registered
Legal form	Other
Registered	1997-04-29
Register	View on the Charity Commission register

Contact

Address	39 Alandale Drive Pinner HA5 3UP
Phone	02088667714
Email	anneporcheron39@gmail.com

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: Girl Guiding

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, Recreation, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** IN PRACTICE THE LONDON BOROUGHS OF HILLINGDON & HARROW TOGETHER WITH OTHER SURROUNDING AREAS
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	-	-	-	-
2022-12-31	£67,759	£85,459	-	-
2021-12-31	£38,300	£77,870	-	-
2020-12-31	£72,022	£95,837	-	-
2019-12-31	£87,961	£150,490	-	-
2018-12-31	£127,475	£132,067	-	-

Trustees

Name	Role	Appointed
Jennifer Maidment	Chair	2022-05-01
ANNE PORCHERON		2017-03-01
Christine Hughes		2014-03-01
Emma Calderbank		2015-12-01
HELEN HUTCHINGS		
SHARON CARGILL		
Sarah Past		2015-12-01

MIDDLESEX NORTH WEST COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1062138

Accounts

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2022

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

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GIRLGUIDING MIDDLESEX NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Name	Girlguiding Middlesex North West	
Charity Number	1062138	
Principal Address	Willow Tree Centre Breakspear Road North Harefield Middlesex UB9 6LZ	
Trustees	Miss H Hutchings Sharon Cargill Anne Porcheron Marian Brown Mrs C Hughes	Miss E Calderbank Mrs S Past Jennifer Maidment - Chair (from 1/5/22) Jade Fardon (from 1/6/22)
Bankers	Lloyds Bank plc Station Road Harrow Branch PO Box 1000 BX1 1LT HSBC High Street Uxbridge UB8 1BY	Barclays Bank plc 54 High Street Ruislip Middlesex HA4 7AT
Independent examiner	Corrie Irwin	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022. The trustees have adopted the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issues in 2019 in preparing the annual report and financial statements of the charity.

GOVERNING DOCUMENT

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by the same Royal Charter and its bylaws under which the constitution of the Executive Committee has been established.

TRUSTEES

The trustees named on page 3 have served throughout the year, except where otherwise shown. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

TRUSTEE INDUCTION AND TRAINING

The chair of trustees is responsible for the induction of any new trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures, the history and approach of the charity.

RISK ASSESSMENT

The trustees actively review the major risks which the Charity faces on a regular basis and have established systems to mitigate the risks. Procedures are in place to minimise any financial risk in areas of budget control and expenditure authorisation. All large events have an individual risk assessment prior to agreement for the event to go ahead. The trustees ensure that the Charity is adequately insured.

ORGANISATIONAL STRUCTURE

The charity is organised so that the trustees meet regularly to manage its affairs. A number of unpaid volunteers assist in the charitable activities of the charity.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

PURPOSE AND AIMS

The purpose of the County is the same as Girlguiding, namely to enable girls and young women to develop their potential and make a difference to the world.

POLICIES

The County follows the policies and rules set out in the Guiding Manual published by the Guide Association. In providing activities, the County promotes the use of the Guiding method which is also set out in this manual.

VOLUNTARY SERVICES

All adult member of the Guide Association are unpaid volunteers.

REVIEW OF ACTIVITIES

A new County Commissioner was appointed in March 2022 with two Assistant County Commissioners taking on their roles shortly after. They began the building of a new County Team drawing on expertise as well as enlisting the support of those new to County level roles to build on the work of the previous County Team. We ran a very successful Meet the County Team drop in at Willow Tree to enable volunteers to get help and support.

As a County we continued to be open to new ideas and new experiences and held our first Leaders Outdoor Weekend in 2022, equipping leaders with skills and ideas to take back to their unit, as well as a social event. We celebrated the Queen's Platinum Jubilee in 2022 with the Queen's Guide Afternoon Tea celebrations and the Beacon Event held at Willow Tree, attended by the Deputy Mayor of Hillingdon.

We said our goodbyes to our Patron, Her Majesty Queen Elizabeth II, with volunteers from across our County volunteering to help marshal in London.

Looking forward we hope to build on our County offering and share more of what our units and Divisions get up to as well as celebrate our wonderful volunteers.

GIRLGUIDING MIDDLESEX NORTH WEST

Although our filing has been delayed due to changes in our volunteer team because of illness and family matters, the trustees now have a suitable team in place. Ongoing financial monitoring of income, expenditure and cash flow has continued at County Executive level throughout.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

FINANCIAL REVIEW

The statement of financial activities shows total income of £67,759 (2021: £38,300) and total expenditure of £85,459 (2021: £77,870).

Income increased by £29,459 in the year, with increased bookings for Willow Tree centre following two years of curtailed activity due to Covid-related restrictions. This more than compensated for the absence of external grants which had been higher in the previous two years as Covid-related support was available from the local authority.

The Willow Tree management committee's ongoing efforts to deliver efficiencies meant that although the costs of running the centre such as power were higher in 2022, the in-year deficit in restricted funds fell to £23,214 (2021: £40,279).

A significant part of the restricted fund expenditure in the statement of financial activities is depreciation (2022: £35,730). The balance of restricted fund expenditure in 2022, £41,362, is covered by trading and rental income of £51,507, a welcome return to a cash surplus for the year after a difficult period. The Trustees recognise the effort of the Willow Tree Management Committee and other volunteers who have helped to achieve this.

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £2,356 (2021: £29,431) and membership fees received of £12,067 (2021: £2,757). Membership fees have recovered after lower member numbers and fees during Covid when activities were significantly curtailed.

RESERVES POLICY

The Trustees carry out an annual review of the charity's reserves policy in the light of known risks and future plans to try to maximise the funds it can generate from reserves.

ACCOUNTING POLICIES

There have been no material changes in accounting policies during the year.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

PUBLIC BENEFIT

The Trustees have had regard to the guidelines issued by the Charity Commission relating to public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objects of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between the ages of 418.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates the are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN REVIEW

The Trustees have reviewed the financial position of the charity. During the Covid-related closures of Willow Tree, costs were limited to essential items only and this approach continued into 2021 and 2022.

Bookings have since increased, and although early 2022 saw continued restrictions there has been an encouraging recovery. Rising power costs present a challenge to all charities, but with cash balances remaining in excess of £110,000 in unrestricted funds throughout 2023 the Trustees are confident that the charity can continue to operate for the foreseeable future.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

APPROVAL

This report was approved by the trustees and signed on their behalf.

A handwritten signature in black ink, appearing to be 'J. Maidment', written in a cursive style.

Jennifer Maidment

Chairperson

Date: 24/3/25

GIRLGUIDING MIDDLESEX NORTH WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING MIDDLESEX NORTH WEST

I report to the charity trustees on our examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

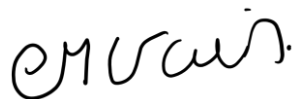
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



Name: Mrs Corrie Irwin BA FCCA

Address: 35 Lawrence Drive, Ickenham, UB10 8RW

Date: 24/3/2025

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
INCOMING RESOURCES					
Membership fees		12,067	0	12,067	2,757
Investment income		30	15	45	8
Trading and rental income	8		51,507	51,507	5,442
Events and sundry		1,784	0	1,784	662
Donations, grants and other income	7/9		2,356	2,356	29,431
Total incoming resources		13,881	53,878	67,759	38,300
RESOURCES EXPENDED					
Charitable activities	10	6,392	77,092	83,484	74,477
Governance costs	4	1,975	0	1,975	3,393
Donations and grants		0	0	0	-
Total resources expended		8,367	77,092	85,459	77,870
Net (outgoing)/incoming resources for the year		5,514	(23,214)	(17,700)	(39,570)
Total funds brought forward		123,585	1,095,160	1,218,745	1,258,315
Total funds carried forward		129,099	1,071,946	1,201,045	1,218,745

There were no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS	6		1,031,404		1,067,133
CURRENT ASSETS					
Stock – unrestricted funds			97		897
Stock – restricted funds			-		-
Debtors – unrestricted funds	15		2,621		2,621
Debtors and prepayments – restricted funds			666		625
Cash at bank – unrestricted funds	11		126,526		120,066
Cash at bank – restricted funds	12		40,036		27,548
			<hr/>		<hr/>
			169,946		151,757
			<hr/>		<hr/>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds			(145)		-
Restricted funds			(160)		(145)
			<hr/>		<hr/>
			(305)		(145)
			<hr/>		<hr/>
NET CURRENT ASSETS			169,641		151,612
			<hr/>		<hr/>
NET ASSETS			1,201,045		1,218,745
			<hr/>		<hr/>
CAPITAL					
Unrestricted fund			129,099		123,585
Restricted fund			1,071,946		1,095,160
			<hr/>		<hr/>
			1,201,045		1,218,745
			<hr/>		<hr/>

Approved by the Trustees and signed on their behalf by



Jennifer Maidment (Chairperson)



Anne Porcheron (Treasurer)

Date: 24/3/25

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and 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 on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

1.2 Recognition of income

Income is included in the Statement of Financial Activities when due, except for voluntary income and donations which are accounted for when received by the charity. All trading activities are carried out with members in pursuance of the Region's charitable objectives. No permanent endowments have been received in the period.

1.3 Value added tax

VAT is not recoverable by the charity, and so is included in the relevant costs in the Statement of Financial Activities.

1.4 Recognition of expenditure

Expenditure is accounted for when due. Fundraising expenditure comprises costs incurred in inducing people and organisation to contribute financially to the charity's work, including the cost of advertising for donations and the staging of special fundraising events. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes all expenditure not directly related to the charitable activities or fundraising ventures. No remuneration is paid to any of the Trustees of the charity.

1.5 Fixed assets

Tangible fixed assets are capitalised whether purchased or donated, and are valued at cost. Depreciation is provided at rates calculated to write off the value of the assets over their estimated useful lives. The rates used are:

Long leasehold buildings	2% by the straight line method
Furniture and equipment	25% by the reducing balance method

Major donations received for fixed assets are credited to restricted funds as shown in note 13.

1.6 Stocks

Stocks are valued at the lower of costs or net realisable value.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. RESERVES

At 31 December 2022 free reserves amounted to £129,099 of which £50,000 has been designated to various funds (see Note 11). Restricted reserves of £1,071,946 are restricted to the purposes of the Middlesex North West Guides Development fund specifically for the development and building of the Willow Tree campsite, and for the management of the property and site under the direction of the Middlesex North West Guides Willow Tree Centre Management Committee, together with certain other restricted activities.

3. LEASEHOLD LAND AND BUILDINGS

This represents the cost of buildings erected at the Willow Tree campsite. The land was previously leased by the Guide Corporation Trust for a period of 99 years from 1 October 1997.

4. GOVERNANCE COSTS	2022 £	2021 £
Management and administration – unrestricted	1,975	628
Management and administration – restricted	0	2,765
	<u>1,975</u>	<u>3,393</u>

Trustees reclassified phone and IT costs as charitable activities in 2022 as they are used to support the trading and rental activities of Willow Tree Centre, or for the use of guests who have booked the centre. To allow comparison to 2021, the total of this expenditure in 2022 was £2,458.

5. STAFF COSTS

There were no wages and salaries paid by the charity for the current or preceding year. No remuneration was paid to the Trustees.

6. FIXED ASSETS	Leasehold land and buildings £	Equipment £	Total £
COST			
At 1 January 2022	1,566,669	210,309	1,776,978
Additions	-	-	-
At 31 December 2022	<u>1,566,669</u>	<u>210,309</u>	<u>1,776,978</u>
DEPRECIATION			
At 1 January 2022	517,120	192,724	709,844
Charge for the year	31,333	4,396	35,730
At 31 December 2022	<u>548,453</u>	<u>197,120</u>	<u>745,574</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,018,216</u>	<u>13,189</u>	<u>1,031,404</u>
At 31 December 2021	<u>1,049,549</u>	<u>17,584</u>	<u>1,067,133</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £51,507 (2021: £5,442)

This represents letting and other income derived from the Willow Tree Centre.

9. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. The Trustees are grateful for the donation made by Friends of Willow Tree Centre.

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS	2022	2021
	£	£
Willow Tree Centre – running costs	69,842	72,192
Administration and fundraising	7,250	197
	<u>77,092</u>	<u>72,389</u>

Administration and fundraising costs increased due to the reclassification of phone and IT costs (see note 4 above) and the reopening of the Willow Tree Shop in 2022.

11. CASH AT BANK – UNRESTRICTED FUNDS	2022	2021
	£	£
On current account	69,257	63,853
On Lloyds Bank deposit	56,026	55,997
Sub-committee bank accounts and cash	1,243	216
	<u>126,526</u>	<u>120,066</u>

Of which the following are designated funds:

	£
Willow Tree Fund	30,000
Emergency Fund	20,000
	<u>50,000</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. CASH AT BANK – RESTRICTED FUNDS	2022	2021
	£	£
Bank current and deposit accounts	<u>40,036</u>	<u>27,548</u>

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2021: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £548,453 (2021: £517,120) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2022.

15. DEBTORS AND PREPAYMENTS

The unrestricted fund debtor relates to the membership fees payable from units which had not been received at the year-end. The restricted fund debtor relates to prepayments of expenses for services being provided over periods lasting into 2023.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent running costs relating to 2022 which had not been paid at 31 December 2022.

17. SUB-COMMITTEE ACCOUNTS	2022	2021
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	1,153	662
Grants (from Unrestricted funds)	<u>3,000</u>	<u>-</u>
	<u>4,153</u>	<u>662</u>
Expenditure		
Accommodation, books, training costs and administration	<u>3,126</u>	<u>1766</u>
Excess of income over expenditure / (expenditure over income)	<u>1,028</u>	<u>(1,104)</u>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2022 (2021: nil).

MIDDLESEX NORTH WEST COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1062138

Accounts

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2021

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

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GIRLGUIDING MIDDLESEX NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Name	Girlguiding Middlesex North West	
Charity Number	1062138	
Principal Address	Willow Tree Centre Breakspear Road North Harefield Middlesex UB9 6LZ	
Trustees	Mrs M Frost (resigned 31/12/21) Miss H Hutchings Sharon Cargill Anne Porcheron Marian Brown	Mrs C Hughes Miss E Calderbank Mrs S Past Jennifer Maidment (from 1/5/22) Jade Fardon (from 1/6/22)
Bankers	Lloyds Bank plc Station Road Harrow Branch PO Box 1000 BX1 1LT HSBC High Street Uxbridge UB8 1BY	Barclays Bank plc 54 High Street Ruislip Middlesex HA4 7AT
Independent examiner	Corrie Irwin	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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TRUSTEE INDUCTION AND TRAINING

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RISK ASSESSMENT

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GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

PURPOSE AND AIMS

The purpose of the County is the same as Girlguiding, namely to enable girls and young women to develop their potential and make a difference to the world.

POLICIES

The County follows the policies and rules set out in the Guiding Manual published by the Guide Association. In providing activities, the County promotes the use of the Guiding method which is also set out in this manual.

VOLUNTARY SERVICES

All adult member of the Guide Association are unpaid volunteers.

REVIEW OF ACTIVITIES

The COVID-19 crisis meant so many changes none of us could foresee and one thing we can be proud of is having managed to keep guiding going, in one way or another throughout a pandemic. Guiding has survived by reinventing itself and not standing still. The County were open to new ideas and new experiences - even if they felt a little daunting at first. We introduced a new Marketing and Communication Advisor Team which greatly improved our social media offering and heightened our communication across the County.

The Mayor of Hillingdon attended online unit meetings across the Ruislip-Northwood Division getting involved in World Book Day discussions and activities focusing on resilience.

Celebrations were plentiful including milestone birthdays for units across the county, and 2 volunteers receiving Gold Duke of Edinburgh Awards.

After the success of the first share the light event in 2020 the County's Marketing and Communications Team brought together participants from across the county for the 2021 event which happened to fall on the hottest day of the year! A group of Guiders and Young Leaders went along to Willow Tree Centre to take part in a Facebook live "Share the Light" event round an equally hot campfire. There was a beautiful afternoon tea in September at The Willow Tree Centre where volunteers had a great opportunity to enjoy the beautiful surroundings of Willow Tree in its 21st year and catch up with fellow leaders.

It's been brilliant to see units enjoying face to face meetings, trips and camps as we look forward with positivity and excitement for the new year.

Being a volunteer is a demanding task, so thank you for contributing so much of your time, energy, and efforts to it. You are so appreciated.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

FINANCIAL REVIEW

The statement of financial activities shows total income of £38,300 (2020: £72,022) and total expenditure of £77,870 (2020: £95,837).

Income fell by £33,722 in the year, with the main driver being reduced donation and grant income in the second year of Covid-related support. External grants were lower, and in 2021 there was no reallocation of funds from unrestricted to restricted funds to support Willow Tree (2020: £14,000) as the running costs had already been reduced following the efforts of the management committee in 2020. Although Willow Tree continued to be closed for much of 2021, there was a small increase in trading income from bookings (up from £3,594 in 2020 to £5,442), although this remains much lower than the £56,412 seen in 2019, the last pre-pandemic financial year.

Expenditure decreased by £17,966. The biggest reduction was in the reallocation of funds from unrestricted to restricted set out above (2020: £14,000), and although Willow Tree running costs had been pared back to essentials, there were increased costs incurred for services such as safety checks prior to reopening.

The overall impact of Willow Tree closures was cushioned to a large extent by the generous donations and grants received from third parties. Prior to the pandemic, Trustees had recognised the gradual decline in trading income, and the Willow Tree Management Committee continue to look at ways to boost this in the longer term. Cost savings identified over the last two years will contribute to more efficient operations in future, and although the net outgoing resources for the year were £39,570, the depreciation expense was £37,195. Income of £38,300 was close to covering the cash expenditure (expenses before depreciation) of £40,675, an encouraging performance given the limited opportunities to welcome paying guests to the site.

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £29,431 (2020: £52,578) and membership fees received of £2,757 (2020: £15,821). Of the donation and grant income, £nil was a transfer from unrestricted to restricted funds (2020: £14,000) and £29,431 was received from external donors (2020: £38,578).

RESERVES POLICY

The Trustees carry out an annual review of the charity's reserves policy in the light of known risks and future plans to try to maximise the funds it can generate from reserves.

ACCOUNTING POLICIES

There have been no material changes in accounting policies during the year.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

PUBLIC BENEFIT

The Trustees have had regard to the guidelines issued by the Charity Commission relating to public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objects of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between the ages of 5 and 18 and note that with effect from 2018 Girlguiding implemented a new programme for all members and at that time introduced specific provision of activities for the 18-30 year old age group.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GOING CONCERN REVIEW

The Trustees have reviewed the financial position of the charity. Following the detailed review of expenditure in 2020, when Willow Tree was closed, costs were limited to essential items only and this approach continued into 2021 with ongoing restrictions. We are grateful to London Borough of Hillingdon for their grant funding that made a significant contribution to essential running costs, and the volunteers within the County who worked so hard to prepare for Willow Tree's re-opening.

Willow Tree bookings in 2022 have been encouraging, with letting income for the first 8 months of £31,414 and running costs of £24,060. Lettings began slowly with continued restrictions in early 2022, but this demonstrates a significant recovery. Rising power costs will present a challenge to the County, eroding the surplus of income over expenditure by the end of the year, although this has been mitigated to some extent by the government's announcement of the Energy Bill Relief Scheme on 21 September 2022. Looking forward, the county's unrestricted funds have total cash balances of £120,066 at 31 July 2022, and so the Trustees are confident the charity can continue to operate for the foreseeable future.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

APPROVAL

This report was approved by the trustees and signed on their behalf.

A handwritten signature in blue ink, appearing to read 'Jennifer Maidment', with a stylized flourish at the end.

Jennifer Maidment

Chairperson

Date: 9 October 2022

GIRLGUIDING MIDDLESEX NORTH WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING MIDDLESEX NORTH WEST

I report to the charity trustees on our examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

CM Irwin.

Name: Mrs Corrie Irwin BA FCCA

Address: 35 Lawrence Drive, Ickenham, UB10 8RW

Date: 9/10/22.

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
INCOMING RESOURCES					
Membership fees		2,757	-	2,757	15,821
Investment income		6	2	8	29
Trading and rental income	8	-	5,442	5,442	3,594
Events and sundry		662	-	662	-
Donations, grants and other income	7/9	-	29,431	29,431	52,578
Total incoming resources		3,425	34,875	38,300	72,022
RESOURCES EXPENDED					
Charitable activities	10	2,088	72,389	74,477	76,266
Governance costs	4	628	2,765	3,393	5,570
Donations and grants		-	-	-	14,000
Total resources expended		2,716	75,154	77,870	95,837
Net (outgoing)/incoming resources for the year		709	(40,279)	(39,570)	(23,815)
Total funds brought forward		122,876	1,135,439	1,258,315	1,282,130
Total funds carried forward		123,585	1,095,160	1,218,745	1,258,315

There were no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS	6		1,067,133		1,103,163
CURRENT ASSETS					
Stock – unrestricted funds		897		296	
Stock – restricted funds		-		-	
Debtors – unrestricted funds	15	2,621		1,573	
Debtors and prepayments – restricted funds		625		733	
Cash at bank – unrestricted funds	11	120,066		121,993	
Cash at bank – restricted funds	12	27,548		31,637	
Cash in hand – restricted funds		-		17	
			<hr/>		<hr/>
			151,757		156,249
			<hr/>		<hr/>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		-		(987)	
Restricted funds		(145)		(110)	
			<hr/>		<hr/>
			(145)		(1,097)
			<hr/>		<hr/>
NET CURRENT ASSETS			151,612		155,152
			<hr/>		<hr/>
NET ASSETS			1,218,745		1,258,315
			<hr/>		<hr/>
CAPITAL					
Unrestricted fund		123,585		122,876	
Restricted fund		1,095,160		1,135,439	
			<hr/>		<hr/>
			1,218,745		1,258,315
			<hr/>		<hr/>

Approved by the Trustees and signed on their behalf by



Jennifer Maidment (Chairperson)



Anne Porcheron (Treasurer)

Date: 9 October 2022

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and 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 on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

1.2 Recognition of income

Income is included in the Statement of Financial Activities when due, except for voluntary income and donations which are accounted for when received by the charity. All trading activities are carried out with members in pursuance of the Region's charitable objectives. No permanent endowments have been received in the period.

1.3 Value added tax

VAT is not recoverable by the charity, and so is included in the relevant costs in the Statement of Financial Activities.

1.4 Recognition of expenditure

Expenditure is accounted for when due. Fundraising expenditure comprises costs incurred in inducing people and organisation to contribute financially to the charity's work, including the cost of advertising for donations and the staging of special fundraising events. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes all expenditure not directly related to the charitable activities or fundraising ventures. No remuneration is paid to any of the Trustees of the charity.

1.5 Fixed assets

Tangible fixed assets are capitalised whether purchased or donated, and are valued at cost. Depreciation is provided at rates calculated to write off the value of the assets over their estimated useful lives. The rates used are:

Long leasehold buildings	2% by the straight line method
Furniture and equipment	25% by the reducing balance method

Major donations received for fixed assets are credited to restricted funds as shown in note 13.

1.6 Stocks

Stocks are valued at the lower of costs or net realisable value.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. RESERVES

At 31 December 2021 free reserves amounted to £123,585 of which £50,000 has been designated to various funds. Restricted reserves of £1,095,160 are restricted to the purposes of the Middlesex North West Guides Development fund specifically for the development and building of the Willow Tree campsite, and for the management of the property and site under the direction of the Middlesex North West Guides Willow Tree Centre Management Committee, together with certain other restricted activities.

3. LEASEHOLD LAND AND BUILDINGS

This represents the cost of buildings erected at the Willow Tree campsite. The land was previously leased by the Guide Corporation Trust for a period of 99 years from 1 October 1997.

4. GOVERNANCE COSTS

	2021	2020
	£	£
Management and administration – unrestricted	628	865
Management and administration – restricted	<u>2,765</u>	<u>4,705</u>
	<u>3,393</u>	<u>5,570</u>

5. STAFF COSTS

There were no wages and salaries paid by the charity for the current or preceding year. No remuneration was paid to the Trustees.

6. FIXED ASSETS

	Leasehold land and buildings	Equipment	Total
	£	£	£
COST			
At 1 January 2021	1,566,669	209,144	1,775,813
Additions	-	1,165	1,165
At 31 December 2021	<u>1,566,669</u>	<u>210,309</u>	<u>1,776,978</u>
DEPRECIATION			
At 1 January 2021	485,787	186,863	672,650
Charge for the year	<u>31,333</u>	<u>5,861</u>	<u>37,195</u>
At 31 December 2021	<u>517,120</u>	<u>192,724</u>	<u>709,845</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,049,549</u>	<u>17,584</u>	<u>1,067,133</u>
At 31 December 2020	<u>1,080,882</u>	<u>22,281</u>	<u>1,103,163</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £5,442 (2020: £3,594)

This represents letting and other income derived from the Willow Tree Centre.

9. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. The Trustees are grateful for the donations made with major external donors as follows:

- London Borough of Hillingdon

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2021 £	2020 £
Willow Tree Centre – running costs	72,192	71,135
Administration and fundraising	197	2,300
	<u>72,389</u>	<u>73,435</u>

11. CASH AT BANK – UNRESTRICTED FUNDS

	2021 £	2020 £
On current account	63,853	64,682
On Lloyds Bank deposit	55,997	55,991
Sub-committee bank accounts and cash	216	1,320
	<u>120,066</u>	<u>121,993</u>

Of which the following are designated funds:

	£
Willow Tree Fund	30,000
Emergency Fund	20,000
	<u>50,000</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

12. CASH AT BANK – RESTRICTED FUNDS	2021	2020
	£	£
Bank current and deposit accounts	<u>27,548</u>	<u>31,637</u>

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2020: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £517,120 (2020: £485,787) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2021.

15. DEBTORS AND PREPAYMENTS

The unrestricted fund debtor relates to the membership fees payable from units which had not been received at the year-end. The restricted fund debtor relates to prepayments of expenses for services being provided over periods lasting into 2022.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent Willow Tree running costs relating to 2021 which had not been paid at 31 December 2021.

17. SUB-COMMITTEE ACCOUNTS	2021	2020
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	662	-
Grants (from Unrestricted funds)	<u>-</u>	<u>3,300</u>
	<u>662</u>	<u>3,300</u>
Expenditure		
Accommodation, books, training costs and administration	<u>1766</u>	<u>2,829</u>
Excess of (expenditure over income) /income over expenditure	<u>(1,104)</u>	<u>471</u>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2021 (2020: nil).

MIDDLESEX NORTH WEST COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1062138

Accounts

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2020

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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3	Legal and Administrative Information
4	Trustees' Report
9	Independent Examiner's Report
10	Statement of Financial Activities
11	Balance Sheet
12	Notes to the Financial Statements

GIRLGUIDING MIDDLESEX NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Name	Girlguiding Middlesex North West	
Charity Number	1062138	
Principal Address	Willow Tree Centre Breakspear Road North Harefield Middlesex UB9 6LZ	
Trustees	Mrs M Frost Miss H Hutchings Mrs S Cargill Mrs A Porcheron	Mrs C Hughes Miss E Calderbank Mrs S Past
Bankers	Lloyds Bank plc Station Road Harrow Branch PO Box 1000 BX1 1LT HSBC High Street Uxbridge UB8 1BY	Barclays Bank plc 54 High Street Ruislip Middlesex HA4 7AT
Independent examiner	Corrie Irwin	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and accounts for the year ended 31 December 2020. The trustees have adopted the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issues in March 2005 in preparing the annual report and financial statements of the charity.

GOVERNING DOCUMENT

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by the same Royal Charter and its bylaws under which the constitution of the Executive Committee has been established.

TRUSTEES

The trustees named on page 3 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

TRUSTEE INDUCTION AND TRAINING

The chair of trustees is responsible for the induction of any new trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures, the history and approach of the charity.

RISK ASSESSMENT

The trustees actively review the major risks which the Charity faces on a regular basis and have established systems to mitigate the risks. Procedures are in place to minimise any financial risk in areas of budget control and expenditure authorisation. All large events have an individual risk assessment prior to agreement for the event to go ahead. The trustees ensure that the Charity is adequately insured.

ORGANISATIONAL STRUCTURE

The charity is organised so that the trustees meet regularly to manage its affairs. A number of unpaid volunteers assist in the charitable activities of the charity.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

PURPOSE AND AIMS

The purpose of the County is the same as Girlguiding, namely to enable girls and young women to develop their potential and make a difference to the world.

POLICIES

The County follows the policies and rules set out in the Guiding Manual published by the Guide Association. In providing activities, the County promotes the use of the Guiding method which is also set out in this manual.

VOLUNTARY SERVICES

All adult member of the Guide Association are unpaid volunteers.

REVIEW OF ACTIVITIES

Following advice from the government and Girl Guiding all guiding activities were suspended. Willow Tree Centre closed from 17 March 2020 and remained closed for 2020. Bookers were given the option to cancel with a deposit refund or to postpone to a future date. As the extent of the pandemic unfolded, postponed bookings also became cancellations.

Virtual Online guiding was offered by many units to replace the usual face to face meetings. The County hosted a hugely successful virtual camp fire with over 400 people taking part. To keep the momentum of guiding and to allow unit leaders a break the County launched a 30 Days of Summer challenge. We celebrated the festive season with an online County Christmas Jingle Mingle including a quiz and the obligatory Christmas jumpers. Face to face outdoor meetings with social distancing and limited numbers were able to happen from late July. Girl guiding operated a hybrid model allowing units flexibility of meeting to adapt to the ever changing circumstances throughout the pandemic. The County want to say thank you so much to all volunteers for all of your hard work, especially during this unique and challenging year. We are proud of you all, and grateful for your support.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

FINANCIAL REVIEW

The statement of financial activities shows total income of £72,022 (2019: £87,961) and total expenditure of £95,836 (2019: £150,490).

Income fell by £15,939 in the year, with the main driver being the impact of Covid-related closures of Willow Tree which resulted in a significant decline in trading income from bookings (down from £56,412 in 2019 to £3,594).

Expenditure decreased by £54,653, as all but essential running costs for Willow Tree were pared back. The efforts made to identify savings should contribute to more efficient operations in the future.

The overall impact of Willow Tree closures was cushioned to a large extent by the generous donations and grants received from third parties. Prior to the pandemic, Trustees had recognised the gradual decline in trading income, and the Willow Tree Management Committee continue to look at ways to boost this in the longer term.

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £52,578 (2019: £14,131) and membership fees received of £15,821 (2019: £16,986). Of the donation and grant income, £14,000 was a transfer from unrestricted to restricted funds (2019: £5,000) and £38,578 was received from external donors (2019: £9,131).

RESERVES POLICY

The Trustees carry out an annual review of the charity's reserves policy in the light of known risks and future plans to try to maximise the funds it can generate from reserves.

ACCOUNTING POLICIES

There have been no material changes in accounting policies during the year.

PUBLIC BENEFIT

The Trustees have had regard to the guidelines issued by the Charity Commission relating to public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objects of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between the ages of 5 and 18 and note that with effect from 2018 Girlguiding implemented a new programme for all members and at that time introduced specific provision of activities for the 18-30 year old age group.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates the are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

GOING CONCERN REVIEW

The Trustees have reviewed the financial position of the charity. In 2020, expenditure was limited to essential costs only while bookings were cancelled and deposits returned. The future income stream was, and remains, uncertain. We anticipate that expenditure of around £1,600 per month will be necessary during any period in which bookings cannot be taken to cover necessities such as insurance, security and utilities. The site has been tended by volunteers when possible to look after the garden and undertake external groundworks. Expenditure has increased particularly around compliance/health and safety as the site prepares to become compliant to enable re opening.

Further grant funding from London Borough of Hillingdon in 2021 is enough to cover the current essential Willow Tree expenditure until Q1 2022, and the support from the county's unrestricted funds which have total cash balances of £121,064 at 31 July 2021 mean that Trustees are confident the charity can continue to operate for the foreseeable future.

APPROVAL

This report was approved by the trustees and signed on their behalf.



Mrs M Frost

Chairperson

Date: 4 October 2021

GIRLGUIDING MIDDLESEX NORTH WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING MIDDLESEX NORTH WEST

I report to the charity trustees on our examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Charity 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 giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Company as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.



Name: Mrs Corrie Irwin BA FCCA

Address: 35 Lawrence Drive, Ickenham, UB10 8RW

Date: 4/10/21

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
INCOMING RESOURCES					
Membership fees		15,821	-	15,821	16,986
Investment income		17	12	29	82
Trading and rental income	8	-	3,594	3,594	56,412
Events and sundry		-	-	-	350
Donations, grants and other income	7/9	-	52,578	52,578	14,131
Total incoming resources		15,838	56,184	72,022	87,961
RESOURCES EXPENDED					
Charitable activities	10	2,831	73,436	76,266	138,036
Governance costs	4	865	4,705	5,570	6,104
Donations and grants		14,000	-	14,000	6,350
Total resources expended		17,696	78,141	95,837	150,490
Net (outgoing)/incoming resources for the year		(1,858)	(21,957)	(23,815)	(62,529)
Total funds brought forward		124,734	1,157,396	1,282,130	1,344,659
Total funds carried forward		122,876	1,135,439	1,258,315	1,282,130

There were no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS	6		1,103,163		1,141,923
CURRENT ASSETS					
Stock – unrestricted funds		296		2,390	
Stock – restricted funds		-		465	
Debtors – unrestricted funds	15	1,573		68	
Debtors and prepayments – restricted funds		733		935	
Cash at bank – unrestricted funds	11	121,993		122,322	
Cash at bank – restricted funds	12	31,637		16,721	
Cash in hand – restricted funds		17		337	
			<hr/>		<hr/>
			156,249		143,238
			<hr/>		<hr/>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		(987)		(47)	
Restricted funds		(110)		(2,984)	
			<hr/>		<hr/>
			(1,097)		(3,031)
			<hr/>		<hr/>
NET CURRENT ASSETS			155,152		140,207
			<hr/>		<hr/>
NET ASSETS			1,258,315		1,282,130
			<hr/>		<hr/>
CAPITAL					
Unrestricted fund		122,876		124,734	
Restricted fund		1,135,439		1,157,396	
			<hr/>		<hr/>
			1,258,315		1,282,130
			<hr/>		<hr/>

Approved by the Trustees and signed on their behalf by



Mrs M Frost (Chairperson)



Mrs A Porcheron (Treasurer)

Date: 4 October 2021

GIRLGUIDING MIDDLESEX NORTH WEST

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and 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 on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

1.2 Recognition of income

Income is included in the Statement of Financial Activities when due, except for voluntary income and donations which are accounted for when received by the charity. All trading activities are carried out with members in pursuance of the Region's charitable objectives. No permanent endowments have been received in the period.

1.3 Value added tax

VAT is not recoverable by the charity, and so is included in the relevant costs in the Statement of Financial Activities.

1.4 Recognition of expenditure

Expenditure is accounted for when due. Fundraising expenditure comprises costs incurred in inducing people and organisation to contribute financially to the charity's work, including the cost of advertising for donations and the staging of special fundraising events. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes all expenditure not directly related to the charitable activities or fundraising ventures. No remuneration is paid to any of the Trustees of the charity.

1.5 Fixed assets

Tangible fixed assets are capitalised whether purchased or donated, and are valued at cost. Depreciation is provided at rates calculated to write off the value of the assets over their estimated useful lives. The rates used are:

Long leasehold buildings	2% by the straight line method
Furniture and equipment	25% by the reducing balance method

Major donations received for fixed assets are credited to restricted funds as shown in note 13.

1.6 Stocks

Stocks are valued at the lower of costs or net realisable value.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. RESERVES

At 31 December 2020 free reserves amounted to £122,876 of which £45,000 has been designated to various funds. Restricted reserves of £1,135,439 are restricted to the purposes of the Middlesex North West Guides Development fund specifically for the development and building of the Willow Tree campsite, and for the management of the property and site under the direction of the Middlesex North West Guides Willow Tree Centre Management Committee, together with certain other restricted activities.

3. LEASEHOLD LAND AND BUILDINGS

This represents the cost of buildings erected at the Willow Tree campsite. The land was previously leased by the Guide Corporation Trust for a period of 99 years from 1 October 1997.

4. GOVERNANCE COSTS	2020	2019
	£	£
Management and administration – unrestricted	865	2,547
Management and administration – restricted	<u>4,705</u>	<u>3,557</u>
	5,570	6,104

5. STAFF COSTS

There were no wages and salaries paid by the charity for the current or preceding year. No remuneration was paid to the Trustees.

6. FIXED ASSETS	Leasehold land and buildings	Equipment	Total
	£	£	£
COST			
At 1 January 2020	1,566,669	209,144	1,775,813
Additions	-	-	-
At 31 December 2020	<u>1,566,669</u>	<u>209,144</u>	<u>1,775,813</u>
DEPRECIATION			
At 1 January 2020	454,453	179,436	633,890
Charge for the year	<u>31,333</u>	<u>7,427</u>	<u>38,760</u>
At 31 December 2020	<u>485,787</u>	<u>186,863</u>	<u>672,650</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,080,882</u>	<u>22,281</u>	<u>1,103,163</u>
At 31 December 2019	<u>1,112,216</u>	<u>29,707</u>	<u>1,141,923</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £3,594 (2019: £56,412)

This represents letting and other income derived from the Willow Tree Centre.

9. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. The Trustees are grateful for the donations made with major external donors as follows:

- London Borough of Hillingdon
- Hilarie Lemon Bequest
- Garfield Weston Foundation
- Heathrow Community Trust

We also gratefully received funeral donations in memory of Peggy Lovett and Kathleen Wilkinson.

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2020	2019
	£	£
Willow Tree Centre – running costs	71,135	121,713
Administration and fundraising	2,300	9,030
	<hr/>	<hr/>
	73,435	130,743
	<hr/>	<hr/>

11. CASH AT BANK – UNRESTRICTED FUNDS

	2020	2019
	£	£
On current account	64,682	65,499
On Lloyds Bank deposit	55,991	55,974
Sub-committee bank accounts and cash	1,320	849
	<hr/>	<hr/>
	121,993	122,322
	<hr/>	<hr/>

Of which the following are designated funds:

	£
Willow Tree Fund	20,000
Emergency Fund	20,000
Programme Fund	5,000
	<hr/>
	45,000
	<hr/>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

12. CASH AT BANK – RESTRICTED FUNDS	2020	2019
	£	£
Bank current and deposit accounts	31,637	16,721
	<hr/>	<hr/>

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2019: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £485,787 (2019: £454,453) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2020.

15. DEBTORS AND PREPAYMENTS

The unrestricted fund debtor relates to the membership fees payable from units which had not been received at the year-end. The restricted fund debtor relates to prepayments of expenses for services being provided over periods lasting into 2021.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent Willow Tree running costs and badge purchases relating to 2020 which had not been paid at 31 December 2020.

17. SUB-COMMITTEE ACCOUNTS	2020	2019
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	-	350
Grants (from Unrestricted funds)	3,300	4,000
	<hr/>	<hr/>
	3,300	4,350
Expenditure		
Accommodation, books, training costs and administration	2,829	4,404
	<hr/>	<hr/>
Excess of (expenditure over income) /income over expenditure	471	(54)
	<hr/>	<hr/>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2020 (2019: nil).