

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

Page

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.

A handwritten signature in black ink, appearing to read 'M Frost', written over a horizontal line.

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

		2020		2019	
	Notes	£	£	£	£
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	
			156,249		143,238
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		(987)		(47)	
Restricted funds		(110)		(2,984)	
			(1,097)		(3,031)
NET CURRENT ASSETS			155,152		140,207
NET ASSETS			1,258,315		1,282,130
CAPITAL					
Unrestricted fund			122,876		124,734
Restricted fund			1,135,439		1,157,396
			1,258,315		1,282,130

Approved by the Trustees and signed on their behalf by



Mrs M Frost (Chairperson)

Date: 4 October 2021



Mrs A Porcheron (Treasurer)

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	4,705	3,557
	<u>5,570</u>	<u>6,104</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 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	31,333	7,427	38,760
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).