

MIDDLESEX EAST GUIDES

England & Wales · Charity number 303888

Details

Other names	EAST COUNTY GIRL GUIDES MIDDLESEX EAST, MIDDLESEX EAST COUNTY GIRL GUIDES, GIRLGUIDING MIDDLESEX EAST, MIDDLESEX EAST GUIDES NORTHERN HEIGHTS, MIDDLESEX EAST GUIDES-NORTHERN HEIGHTS DEVELOPMENT
Status	Registered
Legal form	Other
Registered	1962-11-05
Register	View on the Charity Commission register

Contact

Address	23 Grove Crescent London NW9 0LS
Phone	02082007579
Email	i.prince579@btinternet.com
Website	www.ggme.co.uk

Activities

Objects: PURPOSES OF THE MIDDLESEX EAST COUNTY GIRL GUIDES.

Activities: Provision of the girlguiding programme to all girls and women from the age of 4 in various units throughout the London borough of Brent, Barnet, Enfield and Haringey. Participation in a wide range of activities encourages them to fulfill their potential to take an active role in society. Providing residential opportunities at our environmental centre in Elstree, Hertsmere.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** EAST MIDDLESEX
- Barnet
- Brent
- Enfield
- Haringey
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£142,716	£167,007	-	-
2023-12-31	£175,254	£215,834	-	-
2022-12-31	£149,143	£151,565	-	-
2021-12-31	£186,821	£180,348	-	-
2020-12-31	£151,078	£188,533	-	-

Trustees

Name	Role	Appointed
Margaret Kelly	Chair	2020-10-26
Alexandra Rowlands		2025-02-25
CHRIS ALLOWAY		2017-03-15
Christine Swallow		2019-07-10
DAPHNE SUSAN GUNN		2011-09-01
IRIS ANN PRINCE		2004-08-20
Lynne Bishop		2019-07-10
Mary Josephine Boland		2023-08-30
NICOLA DAVIS		2017-04-09
ROSA FOULSHAM		2017-04-27
Victoria Jayne Stratton-Stubbs		2023-10-09

MIDDLESEX EAST GUIDES

England & Wales - Charity number 303888

Accounts

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2024 and confirm that the accounts comply with current statutory requirements and with the requirements of the governing document.

1 LEGAL STATUS

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of the Guide Association for the purposes of two-way communication, support and opportunities for members to make decisions and take responsibility. The County is then sub-divided into Divisions, Districts and Units within the London Boroughs of Barnet, Brent, Enfield and Haringey which are all separate responsible charities and are therefore not included in these accounts.

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by this same Royal Charter and its byelaws under which the constitution of the Executive Committee has been established. The Charity Commission Registration number is 303888.

The correspondence address registered with the Charity Commission is 23 Grove Crescent, London, NW9 0LS. The County Commissioner's address is 46 Tregaron Avenue, Crouch End, London, N8 9EY. The County also has beneficial ownership of the Northern Heights Centre in Edgwarebury Lane, Barnet Lane, Elstree, Herts., WD6 3RG.

2 ORGANISATIONAL STRUCTURE

The County Executive Committee is the decision making group for policy and management decisions comprising, among others, representatives of each of the Divisions within the above London Boroughs. Other committees reporting to this Executive Committee are detailed on page 6. The Friends supporter group for Northern Heights supported the site by fundraising and providing practical help until it was closed in February 2025.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing financial statements for each financial year that give at any time the financial position of the County and enable them to ensure that the financial statements comply with applicable law and UK generally accepted accounting practice. They are also responsible for safeguarding the assets of the County and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for ensuring that the Trustees report and other included information are prepared in accordance with Charity Law in the United Kingdom.

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

The trustees who held office during the year and to the date of signing of this report and details of committees and advisers are set out on the pages which follow this report.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

5 STATEMENT OF PURPOSE

The County offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding is the largest charity for girls and young women. Girlguiding gives girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. Through the dedicated work of amazing volunteers we offer girls fun, friendship, challenge and adventure, supporting them to achieve their potential and change their community for the better.

Girlguiding's Strategy is a plan for today, tomorrow, together and has 3 themes.

EXCEPTIONAL EXPERIENCES FOR GIRLS - create even more inspiring fun, accessible and empowering activities for more girls to join.

REWARDING VOLUNTEER EXPERIENCE - Better digital support with less administration and more flexible opportunities.

INCLUSIVE AND IMPACTFUL - create a bigger impact and influence on communities and across the UK.

This will result in more adventures, welcoming new friends, having more fun, whilst better supporting our current and future volunteers.

6 POLICIES

To achieve the above the County follows the policies and rules set out on the Girlguiding website www.girlguiding.org.uk. Membership of the Association is open to all girls and women from the age of 4 years who are prepared to make the promise. Membership is also open to women and men aged 18 and over.

On appointment, a trustee has a one to one session with the County Commissioner at which documentation provided by the Charity Commission on trusteeship is given and explained. Application of these documents to the Guide County is clarified. In addition all Division Commissioners receive guidance mentoring as laid down by the Guide Association. All trustees undertake a Disclosure and Barring Service check.

7 VOLUNTARY SERVICES

All adult members within Middlesex East County are unpaid volunteers. In 2024, 322 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1,592 young people. In addition there are many people who give freely of their time to Units on a weekly basis. The County was supported by two employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

8 REVIEW OF ACTIVITIES

The Spring of 2024 got off to a great start with the annual Jack Petchey presentation evening. The amazing achievements of our young members and adults were recognised during the evening of celebration held at the Millfield Theatre in Edmonton.

During the Summer the County Associates met for the annual lunch at Northern Heights. The occasion gives Guiding friends the opportunity to meet up, share ideas and catch up on Guiding news.

In September several Trefoil groups from across the County gathered at Northern Heights for a residential weekend in Earth House. Members enjoyed crafts, archery, quizzes and a campfire sing-a-long.

In October Brownie Units from across the County gathered at Northern Heights for the 'Big Brownie Explosion' event. A wide range of science themed activities were on offer with the emphasis on fun.

9 FUTURE DEVELOPMENTS

In 2025 the County will be celebrating its 80th anniversary with an afternoon tea.

The County will also be hosting a Thanks and Recognition afternoon to acknowledge the contributions and achievements made by the amazing adult volunteers in Middlesex East.

10 FINANCIAL REVIEW

Income for 2024 was £142,716 and therefore these 2024 accounts are subject to independent review.

Membership subscriptions provide the management income of the County. These were reduced and supplemented by designated reserves brought forward to give financial assistance to members in these difficult times. Grant activity was mainly from the Jack Petchey Foundation. A further legacy of £7,540 was received from a former member which is partly restricted for use at the Northern Heights Centre.

Campsite fee income was consistent at £74,569. However, expenditure was substantial at £95,019 including maintenance costs of £29,469.

County activity income in 2024 was £3,360 with the surplus from activities being for the support of the campsite.

The property and equipment value is now £1,041,636. This is in addition to other specific reserves and general funds of £31,784 to ensure that a varied Guiding programme can continue to be financed in the future.

The specific reserves include a Northern Heights management contingency reserve of £77,408 to provide funds for the running costs of the site for some twelve months while seeking alternative sources of income if there is a decline in fee income for any reason.

MIDDLESEX EAST GUIDES
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

10 **FINANCIAL REVIEW** (continued)

There are designated funds for activities and future events to ensure that funding is available for a full Guiding programme to continue in the County.

We are grateful for all donations and fundraising support in 2024 and in particular to The Jack Petchey Foundation.

11 **RISK**

The Trustees regularly consider risk assessment for activities and for use of equipment and take appropriate action to minimise risk. Financial risk is minimised by expenditure authorisation and by regular reporting and review.

12 **ACCOUNTING POLICIES**

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

13 **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 objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls and young women from age 4 upwards. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

The reserves policy stated in note 1(f) is reviewed annually and we are confident that we have adequate reserves to take Guiding forward. This and other designated funds are referred to in note 2 of the accounts.

15 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2024 were approved by the Executive Committee on 12th May 2025 and the County Commissioner was authorised to sign them on its behalf.

Signed

Margaret Kelly

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees are the voting members of the Executive Committee. With the exception of the County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioner in consultation, where appropriate, with members of the Division Executive Committees.

Executive Committee

(* denotes non-voting member)

County Commissioner	Alison Nugent (to 23.2.25) Margaret Kelly (from 24.2.25)
* President	Pamela Daniels
* Minute Secretary	Iris Prince
Treasurer	Iris Prince

Division Commissioners

Barnet	Mary Boland
Edmonton	Christine Swallow Lynne Bishop
Enfield (Trustee)	Vicki Stratton-Stubbs
Finchley and Friern Barnet	Nicola Davis
Haringey	Margaret Kelly (to 25.02.25) Alexandra Rowlands (from 25.02.25)
Hendon	Roz Bott (to 16.9.24) Becky Haywood (from 28.04.25)
Southgate	Daphne Gunn
Wembley	Chris Alloway
Willesden	Rosa Foulsham

Professional Advisers

Bankers	CAF Bank /Reliance Bank
Accounts Reviewer	Alan W Hooper 21 Hartshill Close, Hillingdon, Uxbridge, UB10 9LH
The Guide Association Trust Corporation (Custodian Trustees of NH)	17-19 Buckingham Palace Road London, SW1W 0PT.

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

Other Committees/Groups

Chairperson

Northern Heights Site Awards	Jess Carter
Brownie Residential	Lisa Sylvester
Guide Residential	Margaret Kelly
County Associates	Lynne Bishop
Friends of Northern Heights	Peggy Brand
	Vacant

Advisers/Coordinators

Adult Support:

Leadership Coordinator	Jacqueline Martyr
Training Adviser	Karen Binns
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
Brownie	Julie Stainton
Duke of Edinburgh Award	Clare Jenkins
Guide	Vacant
International	Tess Ayling
Communications and PR	Vacant
Members with Disabilities	Rebecca Freedman
Members with Disabilities	Lisa Sylvester
Outdoor Activities:	
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	Margaret Kelly
Walking	Louis Wohlgemuth
Peer Educator	Ellie Muzzlewhite
Queens Guide	Nicola Davis
Rainbows	Mary Boland
Rangers	Becky Haywood
Trefoil Guild	Pamela Daniels
Young Leaders	Lucy Bishop-Laggett (from 18.9.24)
Inspire (aged 18-30)	Sophie Ridge-Ahmed

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Notes	<u>Unrestricted Funds</u>			<u>2024</u>	<u>2023</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Income					
Donations and legacies					
Subscriptions	14,248	55	0	14,303	13,728
Legacy	0	5,052	2,988	8,040	26,250
Donations	0	1,238	2,482	3,720	2,219
	14,248	6,345	5,470	26,063	42,197
Charitable activities					
Grants	700	0	22,440	23,140	25,477
Training activities	0	290	0	290	365
Campsite fees	0	74,569	0	74,569	76,189
Sundry income	0	0	0	0	975
Badges/books	5	0	0	5	5
Activity fees	2,820	540	0	3,360	14,667
	3,525	75,399	22,440	101,364	117,678
Other trading activities					
Trading income	0	7,835	0	7,835	8,474
County Club fees	0	0	1,146	1,146	1,428
Fundraising	0	400	0	400	78
	0	8,235	1,146	9,381	9,980
Investments					
Interest received	825	4,264	819	5,908	5,399
Total income	18,598	94,243	29,875	142,716	175,254
Expenditure					
Costs of raising funds					
Fundraising	0	138	0	138	0
County Club payments	0	0	650	650	650
Trading costs	0	3,230	0	3,230	7,211
	0	3,368	650	4,018	7,861
Charitable activities (see page 8)	5,760	94,729	62,500	162,989	207,973
Total expenditure	5,760	98,097	63,150	167,007	215,834
Net income/(expenditure)	12,838	(3,854)	(33,275)	(24,291)	(40,580)
Transfers between funds	(13,737)	13,936	(199)	0	0
Net movement in funds	(899)	10,082	(33,474)	(24,291)	(40,580)
Balances brought forward	32,683	208,256	1,105,786	1,346,725	1,387,305
<u>Balances carried forward</u>	31,784	218,338	1,072,312	1,322,434	1,346,725

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2024</u>	<u>2023</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Charitable activities					
Subscriptions paid	1,095	0	0	1,095	1,141
International grants to Members	1,160	100	0	1,260	100
Jack Petchey grants to Units	0	0	23,611	23,611	23,752
Training activities	0	103	0	103	534
Campsites	0	93,972	1,047	95,019	125,929
Gifts and donations	133	0	0	133	452
Badges/books	301	0	0	301	199
County residential activities	83	0	0	83	14,317
Ranger activities	0	0	0	0	1,126
Brownie activities	917	0	0	917	0
Rainbow activities	0	0	0	0	411
County Associates activities	0	503	0	503	348
Members expenses	772	51	0	823	687
Meeting rent and expenses	176	0	0	176	331
Insurance	416	0	0	416	370
Bank charges	107	0	0	107	110
Accountancy fees	600	0	0	600	600
Amortisation of property	0	0	29,917	29,917	29,917
Depreciation/loss of equipment	0	0	7,925	7,925	7,649
	5,760	94,729	62,500	162,989	207,973

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Year ended 31st December 2023 - Fund allocation

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2023</u>
	<u>General Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	13,382	150	196	13,728
Legacy	0	17,587	8,663	26,250
Donations	355	0	1,864	2,219
	13,737	17,737	10,723	42,197
Charitable activities				
Grants	0	125	25,352	25,477
Training activities	0	365	0	365
Campsite fees	0	76,189	0	76,189
Sundry income	0	975	0	975
Badges/books	5	0	0	5
Activity fees	14,147	520	0	14,667
	14,152	78,174	25,352	117,678
Other trading activities				
Trading income	0	8,474	0	8,474
County Club fees	0	0	1,428	1,428
Fundraising	0	78	0	78
	0	8,552	1,428	9,980
Investments				
Interest received	646	4,119	634	5,399
Total income	28,535	108,582	38,137	175,254
Expenditure				
Costs of raising funds				
Fundraising	0	0	0	0
County Club payments	0	0	650	650
Trading costs	0	7,211	0	7,211
	0	7,211	650	7,861
Charitable activities (see page 10)	19,648	126,257	62,068	207,973
Total expenditure	19,648	133,468	62,718	215,834
Net income/(expenditure)	8,887	(24,886)	(24,581)	(40,580)
Transfers between funds	(5,715)	9,131	(3,416)	0
Net movement in funds	3,172	(15,755)	(27,997)	(40,580)
Balances brought forward	29,511	224,011	1,133,783	1,387,305
<u>Balances carried forward</u>	<u>32,683</u>	<u>208,256</u>	<u>1,105,786</u>	<u>1,346,725</u>

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Year ended 31st December 2023 - Fund allocation

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2023</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Charitable activities				
Subscriptions paid	945	0	196	1,141
International grants to Members	100	0	0	100
Jack Petchey grants to Units	0	0	23,752	23,752
Training activities	0	534	0	534
Campsites	0	125,160	769	125,929
Gifts and donations	452	0	0	452
Badges/books	199	0	0	199
County residential activities	14,317	0	0	14,317
Ranger activities	1,126	0	0	1,126
Brownie activities	0	0	0	0
Rainbow activities	411	0	0	411
County Associates activities	0	348	0	348
Members expenses	687	0	0	687
Meeting rent and expenses	331	0	0	331
Insurance	370	0	0	370
Bank charges	110	0	0	110
Accountancy fees	600	0	0	600
Amortisation of property	0	0	29,917	29,917
Depreciation/loss of equipment	0	215	7,434	7,649
	19,648	126,257	62,068	207,973

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2024

	<u>Notes</u>	£	£	<u>2024</u>	£	<u>2023</u>	£
		Cost	Dep'n				
Fixed assets							
Freehold property	3/5	1,502,160	(485,216)	1,016,944		1,046,861	
Equipment		141,743	(117,051)	24,692		27,394	
		-----	-----	-----		-----	
Tangible fixed assets		1,643,903	(602,267)	1,041,636		1,074,255	
Current assets							
Debtors	6		13,563		14,198		
Cash in hand			434		699		
Bank current accounts			44,165		24,589		
Bank deposit accounts			62,772		74,126		
COIF Charities deposit accounts			72,991		74,367		
Shawbrook fixed term bond			50,000		50,000		
National savings investment account			63,448		62,962		
National savings income bond			3,000		3,000		
			-----		-----		
			310,373		303,941		
Creditors: amounts falling due within one year	7		(19,575)		(16,471)		
			-----		-----		
Net current assets				290,798		287,470	
Loan repayable after one year	8			(10,000)		(15,000)	
				-----		-----	
Net assets	9			1,322,434		1,346,725	
				=====		=====	
Funds:							
Unrestricted funds							
General funds	2			31,784		32,683	
Designated funds	2			218,338		208,256	
Restricted funds	2			1,072,312		1,105,786	
				-----		-----	
				1,322,434		1,346,725	
				=====		=====	

The notes on pages 12 to 20 form part of these accounts.

The accounts were approved by the Executive Committee on 12th May 2025 and signed on its behalf by:

Margaret Kelly
County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the Middlesex East Guide County to include all committees. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 and subsequent updates and with FRS 102 and with the requirements of the Charities Act 2011.

The Middlesex East Guide County constitutes a public benefit entity as defined by FRS 102. Its legal status and contact details are set out in the trustees report.

(b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Executive Committee. These funds have been shown separately as general funds and designated funds.

General funds are those available on a day to day basis to the Executive Committee for any purpose. Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated. Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees. The value of volunteer help received is not included in the accounts but is described in the trustees report. Income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the County's charitable objectives.

(d) Expenditure

Expenditure is all for charitable activities as shown on pages 8 and 9 of these accounts.

Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

Fixed assets are capitalised in the year of purchase. Depreciation is provided straight line to write off the value of assets over their estimated useful lives as follows:

Property	over 50 years
Equipment	over 10 years
Computer equipment	over 3 years

(f) Reserves

The General Funds available to finance future expenditure are £31,784 (2023 - £32,683) and these are considered to be free reserves. This provides for 12 months of normal operating expenditure in the region of £18,300 and funds to provide advance deposits for self-financing County activities and large scale activity costs.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

2 FUNDS

	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) County Club fees	758	1,146	(650)	(612)	642
(b) CHQ subscriptions	0	0	0	0	0
(c) Jack Petchey Youth Award Scheme	0	19,800	(19,800)	0	0
(d) Jack Petchey Leader Award Scheme	2,000	2,640	(3,811)	(1)	828
(e) Other grants	0	0	0	0	0
(f) NH Activities field fund	15,447	1,161	(1,047)	360	15,921
(g) Blackthorn extension	16,839	337	0	0	17,176
(h) Legacies for Northern Heights	11,842	3,161	0	(3,539)	11,464
(i) For management of Northern Heights	0	1,630	0	(1,630)	0
Fixed assets:					
(j) Northern Heights buildings	1,046,861	0	(29,917)	0	1,016,944
(7/8) Northern Heights loans	(15,000)	0	0	0	(15,000)
(j) Northern Heights site equipment	27,039	0	(7,925)	5,223	24,337
	<u>1,105,786</u>	<u>29,875</u>	<u>(63,150)</u>	<u>(199)</u>	<u>1,072,312</u>
<u>DESIGNATED FUNDS</u>					
(k) Adult Travel Bursary	10,054	199	(100)	0	10,153
Northern Heights:					
(l) Trading income	1,760	7,835	(3,230)	(3,400)	2,965
(m) Management contingency reserve	75,890	1,518	0	0	77,408
(n) Friends support	15,604	548	0	(2,013)	14,139
(n) Site management	25,086	75,940	(94,110)	21,346	28,262
(n) Training reserve	2,908	290	(103)	0	3,095
(n) County Associates	989	686	(554)	0	1,121
(n) Duke of Edinburgh Award group	260	0	0	0	260
(n) County Rangers	1,686	0	0	0	1,686
(o) Memorial collections/legacies	25,007	6,790	0	0	31,797
(p) County events fund	16,467	329	0	1	16,797
(q) International trips contingency	5,394	108	0	0	5,502
(r) County equipment	355	0	0	0	355
(s) Subscriptions fund	26,796	0	0	(1,998)	24,798
	<u>208,256</u>	<u>94,243</u>	<u>(98,097)</u>	<u>13,936</u>	<u>218,338</u>
<u>GENERAL FUNDS</u>	<u>32,683</u>	<u>18,598</u>	<u>(5,760)</u>	<u>(13,737)</u>	<u>31,784</u>

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

<u>FUNDS</u>	Balance	Incoming	Resources	Transfers	Balance
<u>YEAR ENDED 31ST DECEMBER 2023</u>	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) County Club fees	601	1,428	(650)	(621)	758
(b) CHQ subscriptions	0	196	(196)	0	0
(c) Jack Petchey Youth Award Scheme	0	19,800	(19,800)	0	0
(d) Jack Petchey Leader Award Scheme	2,028	3,952	(3,952)	(28)	2,000
(e) Other grants	0	1,600	0	(1,600)	0
(f) NH Activities field fund	15,204	844	(769)	168	15,447
(g) Blackthorn extension	16,509	330	0	0	16,839
(h) Legacies for Northern Heights	3,179	8,663	0	0	11,842
(i) For management of Northern Heights	8,217	1,324	0	(9,541)	0
Fixed assets:					
(j) Northern Heights buildings	1,076,778	0	(29,917)	0	1,046,861
(7/8) Northern Heights loans	(20,000)	0	0	5,000	(15,000)
(j) Northern Heights site equipment	31,267	0	(7,434)	3,206	27,039
	-----	-----	-----	-----	-----
	1,133,783	38,137	(62,718)	(3,416)	1,105,786
	-----	-----	-----	-----	-----
<u>DESIGNATED FUNDS</u>					
(k) Adult Travel Bursary	10,007	197	0	(150)	10,054
Northern Heights:					
(l) Trading income	2,465	8,474	(7,211)	(1,968)	1,760
(m) Management contingency reserve	74,402	1,488	0	0	75,890
(n) Friends support	14,919	685	0	0	15,604
(n) Site management	63,050	77,360	(125,160)	9,836	25,086
(n) Training reserve	3,040	490	(534)	(88)	2,908
(n) County Associates	589	748	(348)	0	989
(n) Duke of Edinburgh Award group	260	0	0	0	260
(n) County Rangers	1,010	975	0	(299)	1,686
(o) Memorial collections/legacies	7,275	17,732	0	0	25,007
(p) County events fund	16,378	327	0	(238)	16,467
(q) International trips contingency	5,288	106	0	0	5,394
(r) County equipment	570	0	(215)	0	355
(s) Subscriptions fund	24,758	0	0	2,038	26,796
	-----	-----	-----	-----	-----
	224,011	108,582	(133,468)	9,131	208,256
	-----	-----	-----	-----	-----
<u>GENERAL FUNDS</u>	29,511	28,535	(19,648)	(5,715)	32,683
	=====	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

(a) County clubs

The 200 member private lottery Monday group was launched in April 1999. Monthly draws are held for which a prize of £25 is issued and the balance is transferred to the Northern Heights Management Fund. Payment is received annually and therefore the ongoing reserve represents payments in hand for future draws. Similarly a Tuesday Club was launched in October 2001 which pays a monthly prize of £25.

(b) CHQ subscriptions

Subscriptions received from Units on behalf of Region.

(c) The Jack Petchey Youth Achievement Award Scheme

The County joined this Scheme with effect from 1st January 2006 and is delighted to have awarded 66 Achievement Awards of £300 in the year to members aged 11 - 25 to assist with Unit funding of equipment and activities, the funds having been received from the Jack Petchey Foundation.

(d) The Jack Petchey Leader Achievement Award Scheme

Leaders nominated by members to receive Jack Petchey Achievement Awards in recognition of exceptional motivation of our young members may apply for small project grants for projects within the Unit or the wider community for the benefit of young people. The County holds these funds on behalf of the Leaders until the conclusion of the various projects.

(e) Other grants

External grants received in 2023 towards the costs of the international trip to Belgium.

(f) Northern Heights Activities Field Fund

This fund consists of fundraising for the development of the lower field at Northern Heights for activities to ensure the ongoing future use of the site by our membership and the community.

(g) Blackthorn extension

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups.

(h) Northern Heights legacies

Legacies received for the benefit of Northern Heights.

(i) Northern Heights management

Donations and fundraising support are received from members towards the general running costs of Northern Heights.

j) Northern Heights Buildings/equipment

This represents funds used to purchase the buildings and equipment for the site. The expenditure is wear and tear depreciation as detailed in the accounting policies.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

(k) Adult Travel bursary fund

This is a designated fund created from donations received to be used to provide annual travel bursaries from interest generated on capital to assist any member aged 16 plus to experience international travel. The County added £5,000 to this fund to give a capital balance of £8,905.87 and the remainder is accumulated interest and specific donations received.

(l) Trading income (Northern Heights)

The surplus arising from the County trading depot and site shop has been allocated to site running costs.

(m) Northern Heights management contingency reserve

Funds from the membership subscriptions in 2005 and 2006 were designated to provide this reserve to cover site running costs for one year in advance to ensure financial continuity of the site. Interest is added to this fund. In 2014 £20,000 of this fund was redesignated for the Fieldside reserve and in 2015 contingency expenditure was required. New contingency funds were added in 2015, 2016 and 2019 and 2022 to re-instate this fund to the required level.

(n) Designated reserves

Some committees have amounts of designated funds for use in their activities.

(o) Memorial collections/legacies

Collections in memory of former members and legacies received.

(p) County Events fund

This fund was created from surplus centenary funds to be used to finance material deposits for County events and to underwrite deficits or collect surpluses from large scale events as they arise. Surpluses/deficits from subsequent events are added to this fund.

(q) International trips contingency

This fund was created from surplus centenary funds to provide emergency fund cover for future County international events.

(r) County equipment

This represents funds used to purchase equipment for the County. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(s) Subscriptions fund

Funds designated to provide Unit support for subscription payments while Units continue to recover from loss of income due to COVID restrictions.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

3 NORTHERN HEIGHTS CENTRE

Northern Heights is an activity centre located at Elstree, Hertfordshire. It is wholly owned by Middlesex East Guides. At one time the site was owned jointly with Greater London North Scouts and that Scout County retained a 50% interest in any profit (excluding improvements since 1994) arising on disposal before February 2014. Major redevelopment was carried out between 2000 and 2005 based on an initiative launched in the autumn of 1997 and planning permission granted by Hertsmere Council in December 1998. Further redevelopment was carried out in 2014 and 2015.

4 REMUNERATION

Salaries were paid as follows:

	<u>2024</u>	<u>2023</u>
	£	£
Gross salaries	24,190	17,677
Social security costs	0	0
Pension costs	468	325
	<u>24,658</u>	<u>18,002</u>

The average number of employees during the year was 2 (2023 - 2).

No employees had remuneration in excess of £60,000 (2023 - none).

Trustees may only claim reimbursement of administration expenses and of expenditure incurred on behalf of the County in accordance with guidelines given. Expense reimbursements amounted to £772 (2023 - £687). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2023 - £600) are charged in these accounts.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

5 <u>FIXED ASSETS</u>	Freehold Property	Equipment	Total
Cost	£	£	£
Balance brought forward	1,502,160	136,520	1,638,680
Additions	0	5,223	5,223
	-----	-----	-----
Balance carried forward	1,502,160	141,743	1,643,903
	-----	-----	-----
Depreciation	£	£	£
Balance brought forward	455,299	109,126	564,425
Charge	29,917	7,925	37,842
	-----	-----	-----
Balance carried forward	485,216	117,051	602,267
	-----	-----	-----
Net book value at 31st December 2024	1,016,944	24,692	1,041,636
	=====	=====	=====
Net book value at 31st December 2023	1,046,861	27,394	1,074,255
	=====	=====	=====

The fixed assets are shown at cost. Market value is restricted due to the youth group style of the accommodation and the land development restrictions of the Green Belt area.

The trustees estimate that replacement cost of the buildings as at 31st December 2024 would have been £1,875,000 (2023 - £1,875,000).

All the charity's assets are used for charitable purposes.

6 <u>DEBTORS</u>	<u>2024</u>	<u>2023</u>
	£	£
Income due	1,290	1,483
Debtors	217	54
Prepayments	12,056	12,661
	-----	-----
	13,563	14,198
	=====	=====

7 <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2024</u>	<u>2023</u>
	£	£
Deferred income	10,056	5,150
Creditors	739	1,191
Accruals	3,780	5,130
Loans repayable within one year	5,000	5,000
	-----	-----
	19,575	16,471
	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

8 LOANS REPAYABLE AFTER ONE YEAR

Interest free loan finance was requested from members to assist with the cashflow requirements of the building development programme in 2004. This included £50,000 repayable in 10 annual instalments of £5,000 commencing in April 2006. A further interest free loan of £50,000 was received in January 2014 to assist with building costs in 2014/15. This is being repaid in annual instalments of £5,000 from April 2016 with a repayment holiday in 2021 and 2022.

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

	<u>2024</u>	<u>2023</u>
	£	£
Repayable in 1 - 2 years	5,000	5,000
Repayable in 2 - 5 years	5,000	10,000
	-----	-----
	10,000	15,000
	=====	=====

9 ANALYSIS OF NET ASSETS

Year ended 31st December 2024

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds		32,317	(533)	31,784
Designated funds	355	218,814	(831)	218,338
Restricted funds	1,041,281	45,679	(14,648)	1,072,312
	-----	-----	-----	-----
	1,041,636	296,810	(16,012)	1,322,434
	=====	=====	=====	=====

Year ended 31st December 2023

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	34,026	(1,343)	32,683
Designated funds	355	204,184	3,717	208,256
Restricted funds	1,073,900	51,533	(19,647)	1,105,786
	-----	-----	-----	-----
	1,074,255	289,743	(17,273)	1,346,725
	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

(continued)

10 CONTROLLING PARTY

There was no overall controlling party in either this or the previous year.

11 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

London and South East England Region and Divisions, Districts and Units.

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of Girlguiding UK for the purposes of two-way communication, support and opportunities for members. The County is then sub-divided into Divisions, Districts and Units which are all separate responsible charities.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. There is a County Trefoil Guild and the Chairman is appointed by the County Commissioner in consultation with the Trefoil Guild members. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Grants are occasionally received from the Guide Association or the London and South East England Region. Grants may be paid to Divisions, Districts, Units or individual members but these are not material.

MIDDLESEX EAST GUIDES

England & Wales - Charity number 303888

Accounts

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2023 and confirm that the accounts comply with current statutory requirements and with the requirements of the governing document.

1 LEGAL STATUS

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of the Guide Association for the purposes of two-way communication, support and opportunities for members to make decisions and take responsibility. The County is then sub-divided into Divisions, Districts and Units within the London Boroughs of Barnet, Brent, Enfield and Haringey which are all separate responsible charities and are therefore not included in these accounts.

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by this same Royal Charter and its byelaws under which the constitution of the Executive Committee has been established. The Charity Commission Registration number is 303888.

The correspondence address registered with the Charity Commission is 23 Grove Crescent, London, NW9 0LS. The County Commissioner's address is 8 Sunset View, Barnet, EN5 6LB. The County also has beneficial ownership of the Northern Heights Centre in Edgwarebury Lane, Barnet Lane, Elstree, Herts., WD6 3RG.

2 ORGANISATIONAL STRUCTURE

The County Executive Committee is the decision making group for policy and management decisions comprising, among others, representatives of each of the Divisions within the above London Boroughs. Other committees reporting to this Executive Committee are detailed on page 7. The Friends supporter group for Northern Heights supports the site by fundraising and providing practical help.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing financial statements for each financial year that give a accuracy at any time the financial position of the County and enable them to ensure that the financial statements comply with applicable law and UK generally accepted accounting practice. They are also responsible for safeguarding the assets of the County and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for ensuring that the Trustees report and other included information are prepared in accordance with Charity Law in the United Kingdom.

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

The trustees who held office during the year and to the date of signing of this report and details of committees and advisers are set out on the pages which follow this report.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

5 STATEMENT OF PURPOSE

The County offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding is the largest charity for girls and young women. Girlguiding gives girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. Through the dedicated work of amazing volunteers we offer girls fun, friendship, challenge and adventure, supporting them to achieve their potential and change their community for the better.

Girlguiding's Strategy is a plan for today, tomorrow, together and has 3 themes.

EXCEPTIONAL EXPERIENCES FOR GIRLS - create even more inspiring fun, accessible and empowering activities for more girls to join.

REWARDING VOLUNTEER EXPERIENCE - Better digital support with less administration and more flexible opportunities.

INCLUSIVE AND IMPACTFUL - create a bigger impact and influence on communities and across the UK.

This will result in more adventures, welcoming new friends, having more fun, whilst better supporting our current and future volunteers.

6 POLICIES

To achieve the above the County follows the policies and rules set out on the Girlguiding website www.girlguiding.org.uk. Membership of the Association is open to all girls and women from the age of 4 years who are prepared to make the promise. Membership is also open to women and men aged 18 and over.

On appointment, a trustee has a one to one session with the County Commissioner at which documentation provided by the Charity Commission on trusteeship is given and explained. Application of these documents to the Guide County is clarified. In addition all Division Commissioners receive guidance mentoring as laid down by the Guide Association. All trustees undertake a Disclosure and Barring Service check.

7 VOLUNTARY SERVICES

All adult members within Middlesex East County are unpaid volunteers. In 2023, 341 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1,607 young people. In addition there are many people who give freely of their time to Units on a weekly basis. The County was supported by two part time employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

8 REVIEW OF ACTIVITIES

The Spring of 2023 got off to a great start with the annual Jack Petchey presentation evening. The amazing achievements of our young members and adults were recognised during the evening of celebration held at the Millfield Theatre in Edmonton.

In March the County Rainbow sleepover was held with a springtime theme where the girls enjoyed crafts, cooking, seed planting and woodland walks.

At the end of Spring we welcomed our new Warden at Northern Heights just in time for a busy season of camps, residentials and outdoor activities.

During the Summer the County Associates met for the annual lunch at Northern Heights. The occasion gives Guiding friends the opportunity to meet up, share ideas and catch up on Guiding news.

In September Trefoil groups from around the County gathered at Northern Heights for the 80th birthday barbecue with a chance to try out various activities on site. The day was filled with fun and laughter and finished with a campfire sing-a-long.

A group of 30 Rangers had the opportunity to travel to Belgium as part of the Region Breakaway to Belgium weekend. The group travelled by Eurostar and spent the weekend exploring Brussels including a trip to the Chocolate Museum and a chance to try Flemish stew. For several on the trip this was the first experience of international travel.

The County Rangers ended the year at a weekend residential with a Barbie theme. The weekend enabled the girls to gain new skills, meet new friends and enjoy the outdoors.

9 FUTURE DEVELOPMENTS

We look forward to holding a County Brownie activity day at Northern Heights with a science theme making science fun and accessible.

The County will also be hosting a Thanks and Recognition afternoon to acknowledge the contributions and achievements made by the amazing adults in Middlesex East.

10 FINANCIAL REVIEW

Income for 2023 was £175,254 and therefore these 2023 accounts are subject to independent review.

Membership subscriptions provide the management income of the County. These were reduced and supplemented by designated reserves brought forward to give financial assistance to members in these difficult times. Grant activity was mainly from the Jack Petchey Foundation. A most generous legacy of £26,250 was received from a former member which is partly restricted for use at the Northern Heights Centre.

Campsite fee income was at a good level of £76,189. However, expenditure was £125,929 utilising the surplus reserves from the quiet Covid years to leave site reserves of £25,086.

MIDDLESEX EAST GUIDES
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

10 **FINANCIAL REVIEW** (continued)

Campsite expenditure included renovating the lodge accommodation for a new warden to take up residence and working on the road access to the site. This accounted for £31,976 of the expenditure.

County activity income in 2023 was £14,667. Expenditure was £16,202 with external grant support of £1,600 being received towards the international trip.

The property and equipment value is now £1,074,255. This is in addition to other specific reserves and general funds of £32,683 to ensure that a varied Guiding programme can continue to be financed in the future.

The specific reserves include a Northern Heights management contingency reserve of £75,890 to provide funds for the running costs of the site for some twelve months including increased energy costs while seeking alternative sources of income if there is a decline in fee income for any reason.

There are designated funds for activities and future events to ensure that funding is available for a full Guiding programme to continue in the County.

We are grateful for all donations and fundraising support in 2023 and in particular to The Jack Petchey Foundation.

11 **RISK**

The Trustees regularly consider risk assessment for activities and for use of equipment and take appropriate action to minimise risk. Financial risk is minimised by expenditure authorisation and by regular reporting and review.

12 **ACCOUNTING POLICIES**

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

13 **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 objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls and young women from age 4 upwards. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

The reserves policy stated in note 1(f) is reviewed annually and we are confident that we have adequate reserves to take Guiding forward. This and other designated funds are referred to in note 2 of the accounts.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

10 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2023 were approved by the Executive Committee on 15th July 2024 and the County Commissioner was authorised to sign them on its behalf.

Signed

Alison Nugent

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees are the voting members of the Executive Committee. With the exception of the County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioner in consultation, where appropriate, with members of the Division Executive Committees.

Executive Committee

(* denotes non-voting member)

County Commissioner	Karen Binns (to 10.08.23) Alison Nugent (from 11.08.23)
Asst. County Commissioner	Iris Prince (to 10.08.23)
Asst. County Commissioner	Sarah Anderson (to 29.3.23)
* President	Pamela Daniels
* Minute Secretary	Alison Nugent (to 10.08.23) Iris Prince (from 11.08.23)
Treasurer	Iris Prince

Division Commissioners

Barnet	Mary Boland (from 30.08.23)
Edmonton	Christine Swallow Lynne Bishop
Enfield	Vacant
Finchley and Friern Barnet	Nicola Davis
Haringey	Nicola Candlish (to 8.3.23) Mags Kelly Aimee Jess (to 29.3.23)
Hendon	Sally Tomlinson (to 14.3.23) Roz Bott (from 14.3.23)
Southgate	Daphne Gunn
Wembley	Chris Alloway
Willesden	Rosa Foulsham

Professional Advisers

Bankers	CAF Bank /Reliance Bank
Accounts Reviewer	Alan W Hooper 21 Hartshill Close, Hillingdon, Uxbridge, UB10 9LH
The Guide Association Trust Corporation (Custodian Trustees of NH)	17-19 Buckingham Palace Road London, SW1W 0PT.

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

Other Committees/Groups	Chairperson
Northern Heights Site	Sue Gillett/Alison Nugent (to 29.08.23) Jess Carter (from 30.08.23)
Awards	Alison Nugent (to 10.08.23) Lisa Sylvester (from 28.09.23)
Brownie Residential	Margaret Kelly (from 16.09.23)
Guide Residential	Lynne Bishop
County Associates	Peggy Brand
Friends of Northern Heights	Norman Hudson
Advisers/Coordinators	
Adult Support:	
Leadership Coordinator	Jacqueline Martyr
Training Adviser	Sandra Hall (to 10.08.23) Karen Binns (from 11.08.23)
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
GO Coordinator	Jacqueline Martyr (to 10.08.23)
Arts	-
Brownie	Julie Stainton
County Forum Editor	Colin Driver (to 10.08.23)
Duke of Edinburgh Award	Clare Jenkins
Guide	Carole Bowley (to 10.08.23)
International	Tess Ayling
Marketing and Communications	-
Members with Disabilities	Rebecca Freedman
Members with Disabilities	Lisa Sylvester
Membership Growth Coordinator	Martha Coleman (to 10.08.23)
Outdoor Activities:	
Outdoor Activities Adviser	Margaret Kelly (to 10.08.23)
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	Margaret Kelly (from 16.09.23)
Walking	Jacqui Edelman (to 10.08.23) Louis Wohlgemuth (from 24.10.23)
Peer Educator	Chloe Healy (to 10.08.23) Ellie Muzzlewhite (from 28.09.23)
Queens Guide	Kirsty Mansell (to 10.08.23)
Queens Guide	Nicola Davis
Rainbows	Mary Boland
Rangers	Nicola Candlish (to 10.08.23) Becky Haywood (from 11.08.23)
Trefoil Guild	Pamela Daniels
Young Leaders	-
18 - 30 Inspire	Sophie Ridge-Ahmed

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2023</u>	<u>2022</u>
		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		£	£	£	£	£
Income						
Donations and legacies						
Subscriptions		13,382	150	196	13,728	13,363
Legacy		0	17,587	8,663	26,250	0
Donations		355	0	1,864	2,219	14,413
		13,737	17,737	10,723	42,197	27,776
Charitable activities						
Grants		0	125	25,352	25,477	28,250
Training activities		0	365	0	365	195
Campsite fees		0	76,189	0	76,189	69,348
Sundry income		0	975	0	975	0
Badges/books		5	0	0	5	0
Activity fees		14,147	520	0	14,667	13,106
		14,152	78,174	25,352	117,678	110,899
Other trading activities						
Trading income		0	8,474	0	8,474	7,851
County Club fees		0	0	1,428	1,428	1,152
Fundraising		0	78	0	78	0
		0	8,552	1,428	9,980	9,003
Investments						
Interest received		646	4,119	634	5,399	1,465
Total income		28,535	108,582	38,137	175,254	149,143
Expenditure						
Costs of raising funds						
County Club payments		0	0	650	650	550
Trading costs		0	7,211	0	7,211	4,484
		0	7,211	650	7,861	5,034
Charitable activities (see page 9)		19,648	126,257	62,068	207,973	146,531
Total expenditure		19,648	133,468	62,718	215,834	151,565
Net income/(expenditure)		8,887	(24,886)	(24,581)	(40,580)	(2,422)
Transfers between funds		(5,715)	9,131	(3,416)	0	0
Net movement in funds		3,172	(15,755)	(27,997)	(40,580)	(2,422)
Balances brought forward		29,511	224,011	1,133,783	1,387,305	1,389,727
Balances carried forward		32,683	208,256	1,105,786	1,346,725	1,387,305

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

Notes	<u>Unrestricted Funds</u>			<u>2023</u>	<u>2022</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Charitable activities					
Subscriptions paid	945	0	196	1,141	492
International grants to Members	100	0	0	100	0
Jack Petchey grants to Units	0	0	23,752	23,752	22,100
County grants to Members	0	0	0	0	519
Training activities	0	534	0	534	89
Campsites	0	125,160	769	125,929	66,496
Gifts and donations	452	0	0	452	195
Badges/books	199	0	0	199	322
County residential activities	14,317	0	0	14,317	0
Region activities	0	0	0	0	2,976
Queen's Jubilee costs	0	0	0	0	4,214
Ranger activities	1,126	0	0	1,126	8,306
Guide activities	0	0	0	0	1,807
Rainbow activities	411	0	0	411	0
County Associates activities	0	348	0	348	270
Members expenses	687	0	0	687	519
Meeting rent and expenses	331	0	0	331	173
Insurance	370	0	0	370	95
Bank charges	110	0	0	110	114
Accountancy fees	600	0	0	600	600
Amortisation of property	0	0	29,917	29,917	29,917
Depreciation/loss of equipment	0	215	7,434	7,649	7,327
	19,648	126,257	62,068	207,973	146,531

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Year ended 31st December 2022 - Fund allocation

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	13,163	50	150	13,363
Legacy	0	0	0	0
Donations	0	600	13,813	14,413
	13,163	650	13,963	27,776
Charitable activities				
Grants inc. furlough & hospitality	450	0	27,800	28,250
Training activities	0	195	0	195
Campsite fees	0	69,348	0	69,348
Sundry income	0	0	0	0
Badges/books	0	0	0	0
Activity fees	12,686	420	0	13,106
	13,136	69,963	27,800	110,899
Other trading activities				
Trading income	0	7,851	0	7,851
County Club fees	0	0	1,152	1,152
Fundraising	0	0	0	0
	0	7,851	1,152	9,003
Investments				
Interest received	399	926	140	1,465
Total income	26,698	79,390	43,055	149,143
Expenditure				
Costs of raising funds				
County Club payments	0	0	550	550
Trading costs	0	4,484	0	4,484
	0	4,484	550	5,034
Charitable activities (see page 11)	20,163	66,374	59,994	146,531
Total expenditure	20,163	70,858	60,544	151,565
Net income/(expenditure)	6,535	8,532	(17,489)	(2,422)
Transfers between funds	(6,788)	14,209	(7,421)	0
Net movement in funds	(253)	22,741	(24,910)	(2,422)
Balances brought forward	29,764	201,270	1,158,693	1,389,727
<u>Balances carried forward</u>	29,511	224,011	1,133,783	1,387,305

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Year ended 31st December 2022 - Fund allocation

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Charitable activities				
Subscriptions paid	342	0	150	492
International grants to Members	0	0	0	0
Jack Petchey grants to Units	0	0	22,100	22,100
County grants to Members	500	0	19	519
Training activities	0	89	0	89
Campsites	0	65,800	696	66,496
Gifts and donations	195	0	0	195
Badges/books	322	0	0	322
County residential activities	0	0	0	0
Region activities	2,976	0	0	2,976
Queen's Jubilee costs	4,214	0	0	4,214
Ranger activities	8,306	0	0	8,306
Guide activities	1,807	0	0	1,807
Rainbow activities	0	0	0	0
County Associates activities	0	270	0	270
Members expenses	519	0	0	519
Meeting rent and expenses	173	0	0	173
Insurance	95	0	0	95
Bank charges	114	0	0	114
Accountancy fees	600	0	0	600
Amortisation of property	0	0	29,917	29,917
Depreciation/loss of equipment	0	215	7,112	7,327
	20,163	66,374	59,994	146,531

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2023

	<u>Notes</u>	£	£	<u>2023</u>	£	<u>2022</u>	£
		Cost	Dep'n				
Fixed assets							
Freehold property	3/5	1,502,160	(455,299)	1,046,861		1,076,778	
Equipment		136,520	(109,126)	27,394		31,837	
		-----	-----	-----		-----	
Tangible fixed assets		1,638,680	(564,425)	1,074,255		1,108,615	
Current assets							
Debtors	6		14,198		14,712		
Cash in hand			699		331		
Bank current accounts			24,589		78,727		
Bank deposit accounts			74,126		26,382		
COIF Charities deposit accounts			74,367		81,074		
Shawbrook fixed term bond			50,000		50,000		
National savings investment account			62,962		62,903		
National savings income bond			3,000		3,000		
			-----		-----		
			303,941		317,129		
Creditors: amounts falling due within one year	7		(16,471)		(18,439)		
			-----		-----		
Net current assets				287,470		298,690	
Loan repayable after one year	8			(15,000)		(20,000)	
				-----		-----	
Net assets	9			1,346,725		1,387,305	
				=====		=====	
Funds:							
Unrestricted funds							
General funds	2			32,683		29,511	
Designated funds	2			208,256		224,011	
				-----		-----	
Restricted funds	2			1,105,786		1,133,783	
				-----		-----	
				1,346,725		1,387,305	
				=====		=====	

The notes on pages 13 to 21 form part of these accounts.

The accounts were approved by the Executive Committee on 15th July 2024 and signed on its behalf by:

Alison Nugent
County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the Middlesex East Guide County to include all committees. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in July 2014 and subsequent updates and with FRS 102 and with the requirements of the Charities Act 2011.

The Middlesex East Guide County constitutes a public benefit entity as defined by FRS 102. Its legal status and contact details are set out in the trustees report.

(b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Executive Committee. These funds have been shown separately as general funds and designated funds.

General funds are those available on a day to day basis to the Executive Committee for any purpose. Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated. Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees. The value of volunteer help received is not included in the accounts but is described in the trustees report. Income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the County's charitable objectives.

(d) Expenditure

Expenditure is all for charitable activities as shown on pages 8 and 9 of these accounts.

Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

Fixed assets are capitalised in the year of purchase. Depreciation is provided straight line to write off the value of assets over their estimated useful lives as follows:

Property	over 50 years
Equipment	over 10 years
Computer equipment	over 3 years

(f) Reserves

The General Funds available to finance future expenditure are £32,683 (2022 - £29,511) and these are considered to be free reserves. This provides for 12 months of normal operating expenditure in the region of £18,300 and funds to provide advance deposits for self-financing County activities and large scale activity costs.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

2 FUNDS

	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	0	0	0	0	0
(b) County Club fees	601	1,428	(650)	(621)	758
(c) CHQ subscriptions	0	196	(196)	0	0
(d) Jack Petchey Youth Award Scheme	0	19,800	(19,800)	0	0
(e) Jack Petchey Leader Award Scheme	2,028	3,952	(3,952)	(28)	2,000
(f) Other grants	0	1,600	0	(1,600)	0
(g) COVID support grants for NH	0	0	0	0	0
(h) NH Activities field fund	15,204	844	(769)	168	15,447
(i) Blackthorn extension	16,509	330	0	0	16,839
(j) Legacies for Northern Heights	3,179	8,663	0	0	11,842
(k) For management of Northern Heights	8,217	1,324	0	(9,541)	0
Fixed assets:					
(l) Northern Heights buildings	1,076,778	0	(29,917)	0	1,046,861
(8/9) Northern Heights loans	(20,000)	0	0	5,000	(15,000)
(l) Northern Heights site equipment	31,267	0	(7,434)	3,206	27,039
	<u>1,133,783</u>	<u>38,137</u>	<u>(62,718)</u>	<u>(3,416)</u>	<u>1,105,786</u>
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	10,007	197	0	(150)	10,054
Northern Heights:					
(n) Trading income	2,465	8,474	(7,211)	(1,968)	1,760
(o) Management contingency reserve	74,402	1,488	0	0	75,890
(p) Friends support	14,919	685	0	0	15,604
(p) Site management	63,050	77,360	(125,160)	9,836	25,086
(p) Training reserve	3,040	490	(534)	(88)	2,908
(p) County Associates	589	748	(348)	0	989
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) County Rangers	1,010	975	0	(299)	1,686
(q) Memorial collections/legacies	7,275	17,732	0	0	25,007
(r) County events fund	16,378	327	0	(238)	16,467
(s) International trips contingency	5,288	106	0	0	5,394
(t) County equipment	570	0	(215)	0	355
(u) Jubilee fund (formerly birthday fund)	0	0	0	0	0
(v) Subscriptions fund	24,758	0	0	2,038	26,796
	<u>224,011</u>	<u>108,582</u>	<u>(133,468)</u>	<u>9,131</u>	<u>208,256</u>
<u>GENERAL FUNDS</u>	<u>29,511</u>	<u>28,535</u>	<u>(19,648)</u>	<u>(5,715)</u>	<u>32,683</u>

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

<u>FUNDS</u>	Balance	Incoming	Resources	Transfers	Balance
<u>YEAR ENDED 31ST DECEMBER 2022</u>	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	(19)	0	0
(b) County Club fees	698	1,152	(550)	(699)	601
(c) CHQ subscriptions	0	150	(150)	0	0
(d) Jack Petchey Youth Award Scheme	0	19,800	(18,900)	(900)	0
(e) Jack Petchey Leader Award Scheme	3,228	2,000	(3,200)	0	2,028
(f) Other grants	0	2,000	0	(2,000)	0
(g) COVID support grants for NH	0	4,000	0	(4,000)	0
(h) NH Activities field fund	15,060	540	(696)	300	15,204
(i) Blackthorn extension	16,435	74	0	0	16,509
(j) Legacies for Northern Heights	3,179	0	0	0	3,179
k) For management of Northern Heights	0	13,339	0	(5,122)	8,217
Fixed assets:					
(l) Northern Heights buildings	1,106,695	0	(29,917)	0	1,076,778
(8/9) Northern Heights loans	(25,000)	0	0	5,000	(20,000)
(l) Northern Heights site equipment	38,379	0	(7,112)	0	31,267
	-----	-----	-----	-----	-----
	1,158,693	43,055	(60,544)	(7,421)	1,133,783
	-----	-----	-----	-----	-----
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,962	45	0	0	10,007
Northern Heights:					
(n) Trading income	2,198	7,851	(4,484)	(3,100)	2,465
(o) Management contingency reserve	62,621	281	0	11,500	74,402
(p) Friends support	14,736	183	0	0	14,919
(p) Site management	45,969	69,630	(65,800)	13,251	63,050
(p) Training reserve	2,934	195	(89)	0	3,040
(p) County Associates	514	470	(270)	(125)	589
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) County Rangers	0	0	0	1,010	1,010
(q) Memorial collections/legacies	6,643	632	0	0	7,275
(r) County events fund	9,591	43	0	6,744	16,378
(s) International trips contingency	5,264	24	0	0	5,288
(t) County equipment	785	0	(215)	0	570
(u) Jubilee fund (formerly birthday fund)	9,485	36	0	(9,521)	0
(v) Subscriptions fund	30,308	0	0	(5,550)	24,758
	-----	-----	-----	-----	-----
	201,270	79,390	(70,858)	14,209	224,011
	-----	-----	-----	-----	-----
<u>GENERAL FUNDS</u>	29,764	26,698	(20,163)	(6,788)	29,511
	=====	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

(a) Marshall legacy fund

Funds from the above legacy have been distributed by the London & South East Guide Region to provide assistance with the purchase of uniform on receipt of request from Guiding Divisions.

(b) County clubs

The 200 member private lottery Monday group was launched in April 1999. Monthly draws are held for which a prize of £25 is issued and the balance is transferred to the Northern Heights Management Fund. Payment is received annually and therefore the ongoing reserve represents payments in hand for future draws. Similarly a Tuesday Club was launched in October 2001 which pays a monthly prize of £25.

(c) CHQ subscriptions

Subscriptions received from Units on behalf of Region.

(d) The Jack Petchey Youth Achievement Award Scheme

The County joined this Scheme with effect from 1st January 2006 and is delighted to have awarded 66 Achievement Awards of £300 in the year to members aged 11 - 25 to assist with Unit funding of equipment and activities, the funds having been received from the Jack Petchey Foundation.

(e) The Jack Petchey Leader Achievement Award Scheme

Leaders nominated by members to receive Jack Petchey Achievement Awards in recognition of exceptional motivation of our young members may apply for small project grants for projects within the Unit or the wider community for the benefit of young people. The County holds these funds on behalf of the Leaders until the conclusion of the various projects.

(f) Other grants

External grants received in 2023 towards the costs of the international trip to Belgium.

(g) COVID support grants for NH

Government grants received for NH for hospitality sector support and furlough wages.

(h) Northern Heights Activities Field Fund

This fund consists of fundraising for the development of the lower field at Northern Heights for activities to ensure the ongoing future use of the site by our membership and the community.

(i) Blackthorn extension

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups.

(j) Northern Heights legacies

Legacies received for the benefit of Northern Heights.

(k) Northern Heights management

Donations and fundraising support are received from members towards the general running costs of Northern Heights.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

(l) Northern Heights Buildings/equipment

This represents funds used to purchase the buildings and equipment for the site. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(m) Adult Travel bursary fund

This is a designated fund created from donations received to be used to provide annual travel bursaries from interest generated on capital to assist any member aged 16 plus to experience international travel. The County added £5,000 to this fund to give a capital balance of £8,905.87 and the remainder is accumulated interest and specific donations received.

(n) Trading income (Northern Heights)

The surplus arising from the County trading depot and site shop has been allocated to site running costs.

(o) Northern Heights management contingency reserve

Funds from the membership subscriptions in 2005 and 2006 were designated to provide this reserve to cover site running costs for one year in advance to ensure financial continuity of the site. Interest is added to this fund. In 2014 £20,000 of this fund was redesignated for the Fieldside reserve and in 2015 contingency expenditure was required. New contingency funds were added in 2015, 2016 and 2019 and 2022 to re-instate this fund to the required level.

(p) Designated reserves

Some committees have amounts of designated funds for use in their activities.

(q) Memorial collections/legacies

Collections in memory of former members and a legacy received.

(r) County Events fund

This fund was created from surplus centenary funds to be used to finance material deposits for County events and to underwrite deficits or collect surpluses from large scale events as they arise. Surpluses/deficits from subsequent events are added to this fund.

(s) International trips contingency

This fund was created from surplus centenary funds to provide emergency fund cover for future County international events.

(t) County equipment

This represents funds used to purchase equipment for the County. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(u) Jubilee fund

Surplus from the County residential weekend was designated to provide funds to support celebrations and events for the County's 75th birthday in 2020 which were cancelled due to COVID. Funds were used for the Beacon celebration for the Queen's Platinum Jubilee year and the remaining funds have been transferred to the Events Fund.

(v) Subscriptions fund

Funds designated to provide Unit support for subscription payments while Units continue to recover from loss of income due to COVID restrictions.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

3 NORTHERN HEIGHTS CENTRE

Northern Heights is an activity centre located at Elstree, Hertfordshire. It is wholly owned by Middlesex East Guides. At one time the site was owned jointly with Greater London North Scouts and that Scout County retained a 50% interest in any profit (excluding improvements since 1994) arising on disposal before February 2014. Major redevelopment was carried out between 2000 and 2005 based on an initiative launched in the autumn of 1997 and planning permission granted by Hertsmeire Council in December 1998. Further redevelopment was carried out in 2014 and 2015.

4 REMUNERATION

Salaries were paid as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Gross salaries	17,677	15,900
Social security costs	0	0
Pension costs	325	234
	<u>18,002</u>	<u>16,134</u>

The average number of employees during the year was 2 (2022 - 2).

No employees had remuneration in excess of £60,000 (2022 - none).

Trustees may only claim reimbursement of administration expenses and of expenditure incurred on behalf of the County in accordance with guidelines given. Expense reimbursements amounted to £687 (2022 - £519). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2022 - £600) are charged in these accounts.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

5 <u>FIXED ASSETS</u>	Freehold Property	Equipment	Total
Cost	£	£	£
Balance brought forward	1,502,160	133,314	1,635,474
Additions	0	3,206	3,206
	-----	-----	-----
Balance carried forward	1,502,160	136,520	1,638,680
	-----	-----	-----
Depreciation	£	£	£
Balance brought forward	425,382	101,477	526,859
Charge	29,917	7,649	37,566
	-----	-----	-----
Balance carried forward	455,299	109,126	564,425
	-----	-----	-----
Net book value at 31st December 2023	1,046,861	27,394	1,074,255
	=====	=====	=====
Net book value at 31st December 2022	1,076,778	31,837	1,108,615
	=====	=====	=====

The fixed assets are shown at cost. Market value is restricted due to the youth group style of the accommodation and the land development restrictions of the Green Belt area.

The trustees estimate that replacement cost of the buildings as at 31st December 2023 would have been £1,875,000 (2022 - £1,875,000).

All the charity's assets are used for charitable purposes.

6 <u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
	£	£
Income due	1,483	3,242
Debtors	54	66
Prepayments	12,661	11,404
	-----	-----
	14,198	14,712
	=====	=====

7 <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2023</u>	<u>2022</u>
	£	£
Deferred income	5,150	7,176
Creditors	1,191	0
Accruals	5,130	6,263
Loans repayable within one year	5,000	5,000
	-----	-----
	16,471	18,439
	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

8 LOANS REPAYABLE AFTER ONE YEAR

Interest free loan finance was requested from members to assist with the cashflow requirements of the building development programme in 2004. This included £50,000 repayable in 10 annual instalments of £5,000 commencing in April 2006. A further interest free loan of £50,000 was received in January 2014 to assist with building costs in 2014/15. This is being repaid in annual instalments of £5,000 from April 2016 with a repayment holiday in 2021 and 2022.

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

	<u>2023</u>	<u>2022</u>
	£	£
Repayable in 1 - 2 years	5,000	5,000
Repayable in 2 - 5 years	10,000	15,000
	-----	-----
	15,000	20,000
	=====	=====

9 ANALYSIS OF NET ASSETS

Year ended 31st December 2023

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	34,026	(1,343)	32,683
Designated funds	355	204,184	3,717	208,256
Restricted funds	1,073,900	51,533	(19,647)	1,105,786
	-----	-----	-----	-----
	1,074,255	289,743	(17,273)	1,346,725
	=====	=====	=====	=====

Year ended 31st December 2022

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	30,489	(978)	29,511
Designated funds	570	223,928	(487)	224,011
Restricted funds	1,108,045	48,000	(22,262)	1,133,783
	-----	-----	-----	-----
	1,108,615	302,417	(23,727)	1,387,305
	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

10 CONTROLLING PARTY

There was no overall controlling party in either this or the previous year.

11 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

London and South East England Region and Divisions, Districts and Units.

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of Girlguiding UK for the purposes of two-way communication, support and opportunities for members. The County is then sub-divided into Divisions, Districts and Units which are all separate responsible charities.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. There is a County Trefoil Guild and the Chairman is appointed by the County Commissioner in consultation with the Trefoil Guild members. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Grants are occasionally received from the Guide Association or the London and South East England Region. Grants may be paid to Divisions, Districts, Units or individual members but these are not material.

MIDDLESEX EAST GUIDES

England & Wales - Charity number 303888

Accounts

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2022 and confirm that the accounts comply with current statutory requirements and with the requirements of the governing document.

1 LEGAL STATUS

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of the Guide Association for the purposes of two-way communication, support and opportunities for members to make decisions and take responsibility. The County is then sub-divided into Divisions, Districts and Units within the London Boroughs of Barnet, Brent, Enfield and Haringey which are all separate responsible charities and are therefore not included in these accounts.

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by this same Royal Charter and its byelaws under which the constitution of the Executive Committee has been established. The Charity Commission Registration number is 303888.

The correspondence address registered with the Charity Commission is 23 Grove Crescent, London, NW9 0LS. The County Commissioner's address is 101 Church Hill Road, East Barnet, EN4 8PG. The County also has beneficial ownership of the Northern Heights Centre in Edgwarebury Lane, Barnet Lane, Elstree, Herts., WD6 3RG.

2 ORGANISATIONAL STRUCTURE

The County Executive Committee is the decision making group for policy and management decisions comprising, among others, representatives of each of the Divisions within the above London Boroughs. Other committees reporting to this Executive Committee are detailed on page 7. The Friends supporter group for Northern Heights supports the site by fundraising and providing practical help.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the County and enable them to ensure that the financial statements comply with applicable law and UK generally accepted accounting practice. They are also responsible for safeguarding the assets of the County and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for ensuring that the Trustees report and other included information are prepared in accordance with Charity Law in the United Kingdom.

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

The trustees who held office during the year and to the date of signing of this report and details of committees and advisers are set out on the pages which follow this report.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

5 STATEMENT OF PURPOSE

The County offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding is the largest charity for girls and young women. Girlguiding gives girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. Through the dedicated work of amazing volunteers we offer girls fun, friendship, challenge and adventure, supporting them to achieve their potential and change their community for the better.

Girlguiding's Strategy is a plan for today, tomorrow, together and has 3 themes.

EXCEPTIONAL EXPERIENCES FOR GIRLS - create even more inspiring fun, accessible and empowering activities for more girls to join.

REWARDING VOLUNTEER EXPERIENCE - Better digital support with less administration and more flexible opportunities.

INCLUSIVE AND IMPACTFUL - create a bigger impact and influence on communities and across the UK.

This will result in more adventures, welcoming new friends, having more fun, whilst better supporting our current and future volunteers.

6 POLICIES

To achieve the above the County follows the policies and rules set out on the Girlguiding website www.girlguiding.org.uk. Membership of the Association is open to all girls and women from the age of 4 years who are prepared to make the promise. Membership is also open to women and men aged 18 and over.

On appointment, a trustee has a one to one session with the County Commissioner at which documentation provided by the Charity Commission on trusteeship is given and explained. Application of these documents to the Guide County is clarified. In addition all Division Commissioners receive guidance mentoring as laid down by the Guide Association. All trustees undertake a Disclosure and Barring Service check.

7 VOLUNTARY SERVICES

All adult members within Middlesex East County are unpaid volunteers. In 2022, 390 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1,787 young people. In addition there are many people who give freely of their time to Units on a weekly basis. The County was supported by two part time employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

8 REVIEW OF ACTIVITIES

In June we celebrated HRH QEII Jubilee. We hosted one of the 70 Girlguiding allocated Beacons at Northern Heights with a Fayre ground style party for our volunteers. We had a great evening with fire-eaters, helter skelter and side show games with a fantastic feast of party food, ice creams, donuts and candy floss.

In September we hosted our annual awards afternoon presenting many long service awards, Region awards and National awards.

In October we took over Tolmers Scout camp for a Guide and Ranger activity day where they did campfire cooking, aero ball, archery and rolling rock to name but a few.

In November we took part in the Lord Mayors Show where 10 adult volunteers and 40 young members represented Girlguiding in the parade carrying images of all the interest badges that can be obtained by all the sections. A brilliant day was had by all.

9 FUTURE DEVELOPMENTS

We look forward to holding our first County Rainbow sleepover in a number of years at Northern Heights in March. We are looking to welcome a new Warden to Northern Heights in the Spring. In September we will host our Annual Thanks afternoon to recognise our amazing volunteers.

10 FINANCIAL REVIEW

Income for 2022 was £149,143 and therefore these 2022 accounts are subject to independent review.

Membership subscriptions provide the management income of the County. These were reduced and supplemented by designated reserves brought forward to give financial assistance to members in these difficult times. Grant activity was mainly from the Jack Petchey Foundation and a further government COVID support grant. Donations were £14,413 to include support with future increased energy costs.

Campsite activity has returned with great enthusiasm resulting in fee income of £69,348. Expenditure was similarly high at £66,496.

County activity income in 2022 was £13,106. Expenditure was £17,573 with the deficit financed by a Region grant towards the Lord Mayor show costs and our own events funds.

The property and equipment value is now £1,108,615. This is in addition to other specific reserves and general funds of £29,511 to ensure that a varied Guiding programme can continue to be financed in the future.

The specific reserves include a Northern Heights management contingency reserve of £74,402 to provide funds for the running costs of the site for some twelve months now including increased energy costs while seeking alternative sources of income if there is a decline in fee income for any reason.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

10 **FINANCIAL REVIEW** (continued)

There are designated funds for activities and future events to ensure that funding is available for a full Guiding programme to continue in the County.

We are grateful for all donations and fundraising support in 2022 and in particular to The Jack Petchey Foundation and the government COVID support.

11 **RISK**

The Trustees regularly consider risk assessment for activities and for use of equipment and take appropriate action to minimise risk. Financial risk is minimised by expenditure authorisation and by regular reporting and review.

12 **ACCOUNTING POLICIES**

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

13 **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 objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls and young women from age 4 upwards. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

The reserves policy stated in note 1(f) is reviewed annually and we are confident that we have adequate reserves to take Guiding forward. This and other designated funds are referred to in note 2 of the accounts.

15 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2022 were approved by the Executive Committee on 15th May 2023 and the County Commissioner was authorised to sign them on its behalf.

Signed

Karen Binns

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees are the voting members of the Executive Committee. With the exception of the County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioner in consultation, where appropriate, with members of the Division Executive Committees.

Executive Committee

(* denotes non-voting member)

County Commissioner	Karen Binns
Asst. County Commissioner	Iris Prince
Asst. County Commissioner	Sarah Anderson (to 29.3.23)
* President	Pamela Daniels
* Secretary	Alison Nugent
* Treasurer	Iris Prince

Division Commissioners

Barnet	Vacant
Edmonton	Christine Swallow Lynne Bishop
Enfield	Vacant
Finchley and Friern Barnet	Nicola Davis
Haringey	Nicola Candlish (to 8.3.23) Mags Kelly Aimee Jess (to 29.3.23)
Hendon	Sally Tomlinson (to 14.3.23) Roz Bott (from 14.3.23)
Southgate	Daphne Gunn
Wembley	Chris Alloway
Willesden	Rosa Foulsham

Professional Advisers

Bankers	CAF Bank /Reliance Bank
Accounts Reviewer	Alan W Hooper 21 Hartshill Close, Hillingdon, Uxbridge, UB10 9LH
The Guide Association Trust Corporation (Custodian Trustees of NH)	17-19 Buckingham Palace Road London, SW1W 0PT.

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

Other Committees/Groups	Chairperson
Northern Heights Site Awards	Sue Gillett/Alison Nugent
Brownie Residential	Alison Nugent
Guide Residential	-
County Advisers	Lynne Bishop
County Associates	-
	Pamela Daniels (to 31.8.22)
	Peggy Brand (from 1.9.22)
Friends of Northern Heights	Norman Hudson
Advisers/Coordinators	
Adult Support:	
Leadership Coordinator	Jacqueline Martyr
Training Adviser	Sandra Hall
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
GO Coordinator	Jacqueline Martyr
Arts	-
Brownie	Julie Stainton
County Forum Editor	Colin Driver
Duke of Edinburgh Award	Louis Wohlgemuth (to 24.8.22)
Duke of Edinburgh Award	Clare Jenkins
Guide	Carole Bowley
International	Emily Keene
International	Tess Ayling
Marketing and Communications	-
Members with Disabilities	Rebecca Freedman (from 1.1.22)
Members with Disabilities	Lisa Sylvester (from 1.1.22)
Membership Growth Coordinator	Martha Coleman
Outdoor Activities:	
Outdoor Activities Adviser	Margaret Kelly
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	-
Walking	Jacqui Edelman
Peer Educator	Chloe Healy (from 18.2.22)
Queens Guide	Kirsty Mansell
Queens Guide	Nicola Davis
Rainbow	Mary Boland
Rangers	Nicola Candlish
Trefoil Guild	Pamela Daniels
Young Leaders	Lucy Bishop-Laggett (from 1.9.22)
18 - 30 Inspire	Sophie Ridge-Ahmed (from 11.4.22)

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Notes	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Income					
Donations and legacies					
Subscriptions	13,163	50	150	13,363	10,284
Legacy	0	0	0	0	5,000
Donations	0	600	13,813	14,413	4,639
	13,163	650	13,963	27,776	19,923
Charitable activities					
Grants inc. furlough & hospitality	450	0	27,800	28,250	67,339
Training activities	0	195	0	195	50
Campsite fees	0	69,348	0	69,348	34,723
Insurance claim receivable	0	0	0	0	25,200
Activity fees	12,686	420	0	13,106	31,600
	13,136	69,963	27,800	110,899	158,912
Other trading activities					
Trading income	0	7,851	0	7,851	5,988
County Club fees	0	0	1,152	1,152	1,356
	0	7,851	1,152	9,003	7,344
Investments					
Interest received	399	926	140	1,465	642
Total income	26,698	79,390	43,055	149,143	186,821
Expenditure					
Costs of raising funds					
County Club payments	0	0	550	550	550
Trading costs	0	4,484	0	4,484	4,075
	0	4,484	550	5,034	4,625
Charitable activities (see page 9)	20,163	66,374	59,994	146,531	175,723
Total expenditure	20,163	70,858	60,544	151,565	180,348
Net income/(expenditure)	6,535	8,532	(17,489)	(2,422)	6,473
Transfers between funds	(6,788)	14,209	(7,421)	0	0
Net movement in funds	(253)	22,741	(24,910)	(2,422)	6,473
Balances brought forward	29,764	201,270	1,158,693	1,389,727	1,383,254
<u>Balances carried forward</u>	29,511	224,011	1,133,783	1,387,305	1,389,727

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2022</u>	<u>2021</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Charitable activities					
Subscriptions paid	342	0	150	492	1,625
Jack Petchey grants to Units	0	0	22,100	22,100	13,075
County grants to Members	500	0	19	519	0
Training activities	0	89	0	89	300
Campsites	0	65,800	696	66,496	64,105
Gifts and donations	195	0	0	195	572
Badges/books	322	0	0	322	555
County residential activities	0	0	0	0	53,137
Region activities	2,976	0	0	2,976	66
County festive fun	0	0	0	0	1,268
Queen's Jubilee costs	4,214	0	0	4,214	0
Ranger activities	8,306	0	0	8,306	180
Guide activities	1,807	0	0	1,807	0
County Associates activities	0	270	0	270	1,597
Members expenses	519	0	0	519	345
Meeting rent and expenses	173	0	0	173	514
Insurance	95	0	0	95	70
Bank charges	114	0	0	114	128
Accountancy fees	600	0	0	600	600
Amortisation of property	0	0	29,917	29,917	29,917
Depreciation/loss of equipment	0	215	7,112	7,327	7,669
	20,163	66,374	59,994	146,531	175,723

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Year ended 31st December 2021 - Fund allocation

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2021</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	10,049	115	120	10,284
Legacy	0	5,000	0	5,000
Donations	0	760	3,879	4,639
	10,049	5,875	3,999	19,923
Charitable activities				
Grants inc. furlough & hospitality	0	0	67,339	67,339
Training activities	0	50	0	50
Campsite fees	0	34,723	0	34,723
Insurance claim receivable	25,200	0	0	25,200
Activity fees	30,218	1,382	0	31,600
	55,418	36,155	67,339	158,912
Other trading activities				
Trading income	0	5,988	0	5,988
County Club fees	0	0	1,356	1,356
	0	5,988	1,356	7,344
Investments				
Interest received	256	290	96	642
Total income	65,723	48,308	72,790	186,821
Expenditure				
Costs of raising funds				
County Club payments	0	0	550	550
Trading costs	0	4,075	0	4,075
	0	4,075	550	4,625
Charitable activities (see page 9)	58,940	63,141	53,642	175,723
Total expenditure	58,940	67,216	54,192	180,348
Net income/(expenditure)	6,783	(18,908)	18,598	6,473
Transfers between funds	(26,099)	79,784	(53,685)	0
Net movement in funds	(19,316)	60,876	(35,087)	6,473
Balances brought forward	49,080	140,394	1,193,780	1,383,254
<u>Balances carried forward</u>	29,764	201,270	1,158,693	1,389,727

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Year ended 31st December 2021 - Fund allocation

(continued)

Notes	<u>Unrestricted Funds</u>			<u>2021</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Charitable activities				
Subscriptions paid	1,505	0	120	1,625
Jack Petchey grants to Units	0	0	13,075	13,075
County grants to Members	0	0	0	0
Training activities	0	300	0	300
Campsites	0	61,029	3,076	64,105
Gifts and donations	572	0	0	572
Badges/books	555	0	0	555
County residential activities	53,137	0	0	53,137
Region activities	66	0	0	66
County festive fun	1,268	0	0	1,268
Queen's Jubilee costs	0	0	0	0
Ranger activities	180	0	0	180
Guide activities	0	0	0	0
County Associates activities	0	1,597	0	1,597
Members expenses	345	0	0	345
Meeting rent and expenses	514	0	0	514
Insurance	70	0	0	70
Bank charges	128	0	0	128
Accountancy fees	600	0	0	600
Amortisation of property	0	0	29,917	29,917
Depreciation/loss of equipment	0	215	7,454	7,669
	58,940	63,141	53,642	175,723

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	<u>Notes</u>	£	£	<u>2022</u>	£	<u>2021</u>	£
		Cost	Dep'n				
Fixed assets							
Freehold property	3/5	1,502,160	(425,382)	1,076,778		1,106,695	
Equipment		133,314	(101,477)	31,837		39,164	
		-----	-----	-----		-----	
Tangible fixed assets		1,635,474	(526,859)	1,108,615		1,145,859	
Current assets							
Debtors	6		14,712		13,365		
Cash in hand			331		568		
Bank current accounts			78,727		67,716		
Bank deposit accounts			26,382		26,003		
COIF Charities deposit accounts			81,074		60,317		
Shawbrook fixed term bond			50,000		50,000		
National savings investment account			62,903		62,896		
National savings income bond			3,000		3,000		
			-----		-----		
			317,129		283,865		
Creditors: amounts falling due within one year	7		(18,439)		(14,997)		
			-----		-----		
Net current assets				298,690		268,868	
Loan repayable after one year	8			(20,000)		(25,000)	
				-----		-----	
Net assets	9			1,387,305		1,389,727	
				=====		=====	
Funds:							
Unrestricted funds							
General funds	2			29,511		29,764	
Designated funds	2			224,011		201,270	
Restricted funds	2			1,133,783		1,158,693	
				-----		-----	
				1,387,305		1,389,727	
				=====		=====	

The notes on pages 12 to 20 form part of these accounts.

The accounts were approved by the Executive Committee on 15th May 2023 and signed on its behalf by:

Karen Binns
County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the Middlesex East Guide County to include all committees. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with FRS 102 and with the requirements of the Charities Act 2011.

The Middlesex East Guide County constitutes a public benefit entity as defined by FRS 102. Its legal status and contact details are set out in the trustees report.

(b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Executive Committee. These funds have been shown separately as general funds and designated funds.

General funds are those available on a day to day basis to the Executive Committee for any purpose. Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated. Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees. The value of volunteer help received is not included in the accounts but is described in the trustees report. Income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the County's charitable objectives.

(d) Expenditure

Expenditure is all for charitable activities as shown on pages 7 and 8 of these accounts. Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

Fixed assets are capitalised in the year of purchase. Depreciation is provided straight line to write off the value of assets over their estimated useful lives as follows:

Property	over 50 years
Equipment	over 10 years
Computer equipment	over 3 years

(f) Reserves

The General Funds available to finance future expenditure are £29,511 (2021 - £29,764) and these are considered to be free reserves. This provides for 12 months of normal operating expenditure in the region of £18,300 and funds to provide advance deposits for self-financing County activities and large scale activity costs.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

2 FUNDS	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	(19)	0	0
(b) County Club fees	698	1,152	(550)	(699)	601
(c) CHQ subscriptions	0	150	(150)	0	0
(d) Jack Petchey Youth Award Scheme	0	19,800	(18,900)	(900)	0
(e) Jack Petchey Leader Award Scheme	3,228	2,000	(3,200)	0	2,028
(f) Region/Unit grant	0	2,000	0	(2,000)	0
(g) COVID support grants for NH	0	4,000	0	(4,000)	0
(h) NH Activities field fund	15,060	540	(696)	300	15,204
(i) Blackthorn extension	16,435	74	0	0	16,509
(j) Legacy for Northern Heights	3,179	0	0	0	3,179
(k) For management of Northern Heights	0	13,339	0	(5,122)	8,217
Fixed assets:					
(l) Northern Heights buildings	1,106,695	0	(29,917)	0	1,076,778
(8/9) Northern Heights loans	(25,000)	0	0	5,000	(20,000)
(l) Northern Heights site equipment	38,379	0	(7,112)	0	31,267
	<u>1,158,693</u>	<u>43,055</u>	<u>(60,544)</u>	<u>(7,421)</u>	<u>1,133,783</u>
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,962	45	0	0	10,007
Northern Heights:					
(n) Trading income	2,198	7,851	(4,484)	(3,100)	2,465
(o) Management contingency reserve	62,621	281	0	11,500	74,402
(p) Friends support	14,736	183	0	0	14,919
(p) Site management	45,969	69,630	(65,800)	13,251	63,050
(p) Training reserve	2,934	195	(89)	0	3,040
(p) County Associates	514	470	(270)	(125)	589
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) Outdoor reserve	0	0	0	0	0
(p) County Rangers	0	0	0	1,010	1,010
(q) Memorial collections/legacy	6,643	632	0	0	7,275
(r) County events fund	9,591	43	0	6,744	16,378
(s) International trips contingency	5,264	24	0	0	5,288
(t) County equipment	785	0	(215)	0	570
(u) Jubilee fund (formerly birthday fund)	9,485	36	0	(9,521)	0
(v) Programme fund	0	0	0	0	0
(w) Subscriptions fund	30,308	0	0	(5,550)	24,758
	<u>201,270</u>	<u>79,390</u>	<u>(70,858)</u>	<u>14,209</u>	<u>224,011</u>
<u>GENERAL FUNDS</u>	<u>29,764</u>	<u>26,698</u>	<u>(20,163)</u>	<u>(6,788)</u>	<u>29,511</u>

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

<u>FUNDS</u>	Balance	Incoming	Resources	Transfers	Balance
<u>YEAR ENDED 31ST DECEMBER 2021</u>					
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	0	0	19
(b) County Club fees	501	1,356	(550)	(609)	698
(c) CHQ subscriptions	0	120	(120)	0	0
(d) Jack Petchey Youth Award Scheme	0	11,000	(10,750)	(250)	0
(e) Jack Petchey Leader Award Scheme	1,675	3,878	(2,325)	0	3,228
(f) Region/Unit grant	0	0	0	0	0
(g) COVID support grants for NH	0	52,461	0	(52,461)	0
(h) NH Activities field fund	15,867	2,269	(3,076)	0	15,060
(i) Blackthorn extension	16,386	49	0	0	16,435
(j) Legacy for Northern Heights	3,179	0	0	0	3,179
k) For management of Northern Heights	0	1,657	0	(1,657)	0
Fixed assets:					
(l) Northern Heights buildings	1,136,612	0	(29,917)	0	1,106,695
(8/9) Northern Heights loans	(25,000)	0	0	0	(25,000)
(l) Northern Heights site equipment	44,541	0	(7,454)	1,292	38,379
	-----	-----	-----	-----	-----
	1,193,780	72,790	(54,192)	(53,685)	1,158,693
	-----	-----	-----	-----	-----
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,733	29	0	200	9,962
Northern Heights:					
(n) Trading income	2,185	5,988	(4,075)	(1,900)	2,198
(o) Management contingency reserve	62,434	187	0	0	62,621
(p) Friends support	14,558	178	0	0	14,736
(p) Site management	16,484	34,724	(61,009)	55,770	45,969
(p) Training reserve	3,184	50	(300)	0	2,934
(p) County Associates	523	1,713	(1,597)	(125)	514
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) Outdoor reserve	466	0	(20)	(446)	0
(p) County Rangers	0	0	0	0	0
(q) Memorial collections/legacy	1,275	5,368	0	0	6,643
(r) County events fund	9,213	27	0	351	9,591
(s) International trips contingency	5,248	16	0	0	5,264
(t) County equipment	1,000	0	(215)	0	785
(u) Jubilee fund (formerly birthday fund)	9,523	28	0	(66)	9,485
(v) Programme fund	4,308	0	0	(4,308)	0
(w) Subscriptions fund	0	0	0	30,308	30,308
	-----	-----	-----	-----	-----
	140,394	48,308	(67,216)	79,784	201,270
	-----	-----	-----	-----	-----
<u>GENERAL FUNDS</u>	49,080	65,723	(58,940)	(26,099)	29,764
	=====	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

(a) Marshall legacy fund

Funds from the above legacy have been distributed by the London & South East Guide Region to provide assistance with the purchase of uniform on receipt of request from Guiding Divisions.

(b) County clubs

The 200 member private lottery Monday group was launched in April 1999. Monthly draws are held for which a prize of £25 is issued and the balance is transferred to the Northern Heights Management Fund. Payment is received annually and therefore the ongoing reserve represents payments in hand for future draws. Similarly a Tuesday Club was launched in October 2001 which pays a monthly prize of £25.

(c) CHQ subscriptions

Subscriptions received from Units on behalf of Region.

(d) The Jack Petchey Youth Achievement Award Scheme

The County joined this Scheme with effect from 1st January 2006 and is delighted to have awarded 66 Achievement Awards of £300 in the year to members aged 11 - 25 to assist with Unit funding of equipment and activities, the funds having been received from the Jack Petchey Foundation.

(e) The Jack Petchey Leader Achievement Award Scheme

Leaders nominated by members to receive Jack Petchey Achievement Awards in recognition of exceptional motivation of our young members may apply for small project grants for projects within the Unit or the wider community for the benefit of young people. The County holds these funds on behalf of the Leaders until the conclusion of the various projects.

(f) Region/Unit grant

Grant received in 2022 towards the costs of float for the Lord Mayors Show.

(g) COVID support grants for NH

Government grants received for NH for hospitality sector support and furlough wages.

(h) Northern Heights Activities Field Fund

This fund consists of fundraising for the development of the lower field at Northern Heights for activities to ensure the ongoing future use of the site by our membership and the community.

(i) Blackthorn extension

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups.

(j) Northern Heights legacy

Legacy received by the Friends of Northern Heights Supporters group for the benefit of Northern Heights.

(k) Northern Heights management

Donations and fundraising support are received from members towards the general running costs of Northern Heights.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

(l) Northern Heights Buildings/equipment

This represents funds used to purchase the buildings and equipment for the site. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(m) Adult Travel bursary fund

This is a designated fund created from donations received to be used to provide annual travel bursaries from interest generated on capital to assist any member aged 16 plus to experience international travel. The County added £5,000 to this fund to give a capital balance of £8,905.87 and the remainder is accumulated interest and specific donations received.

(n) Trading income (Northern Heights)

The surplus arising from the County trading depot and site shop has been allocated to site running costs.

(o) Northern Heights management contingency reserve

Funds from the membership subscriptions in 2005 and 2006 were designated to provide this reserve to cover site running costs for one year in advance to ensure financial continuity of the site. Interest is added to this fund. In 2014 £20,000 of this fund was redesignated for the Fieldside reserve and in 2015 contingency expenditure was required. New contingency funds were added in 2015, 2016 and 2019 and 2022 to re-instate this fund to the required level.

(p) Designated reserves

Some committees have amounts of designated funds for use in their activities.

(q) Memorial collection

Collections in memory of former members and a legacy received.

(r) County Events fund

This fund was created from surplus centenary funds to be used to finance material deposits for County events and to underwrite deficits or collect surpluses from large scale events as they arise. Surpluses/deficits from subsequent events are added to this fund.

(s) International trips contingency

This fund was created from surplus centenary funds to provide emergency fund cover for future County international events.

(t) County equipment

This represents funds used to purchase equipment for the County. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(u) Jubilee fund

Surplus from the County residential weekend was designated to provide funds to support celebrations and events for the County's 75th birthday in 2020 which were cancelled due to COVID. Funds were used for the Beacon celebration for the Queen's Platinum Jubilee year and the remaining funds have been transferred to the Events Fund.

(v/w) Subscriptions fund

Funds designated to provide Unit support for subscription payments while Units continue to recover from loss of income due to COVID restrictions. The remaining balance in the 2019 new Girlguiding programme fund has been added to this.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

3 NORTHERN HEIGHTS CENTRE

Northern Heights is an activity centre located at Elstree, Hertfordshire. It is wholly owned by Middlesex East Guides. At one time the site was owned jointly with Greater London North Scouts and that Scout County retained a 50% interest in any profit (excluding improvements since 1994) arising on disposal before February 2014. Major redevelopment was carried out between 2000 and 2005 based on an initiative launched in the autumn of 1997 and planning permission granted by Hertsmere Council in December 1998. Further redevelopment was carried out in 2014 and 2015.

4 REMUNERATION

Salaries were paid as follows:

	<u>2022</u>	<u>2021</u>
	£	£
Gross salaries	15,900	18,283
Social security costs	0	0
Pension costs	234	290
	<u>16,134</u>	<u>18,573</u>

The average number of employees during the year was 2 (2021 - 2).

No employees had remuneration in excess of £60,000 (2021 - none).

Trustees may only claim reimbursement of administration expenses and of expenditure incurred on behalf of the County in accordance with guidelines given. Expense reimbursements amounted to £519 (2021 - £345). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2021 - £600) are charged in these accounts.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

5 <u>FIXED ASSETS</u>	Freehold Property	Equipment	Total
Cost	£	£	£
Balance brought forward	1,502,160	133,314	1,635,474
Additions	0	0	0
	-----	-----	-----
Balance carried forward	1,502,160	133,314	1,635,474
	-----	-----	-----
Depreciation	£	£	£
Balance brought forward	395,465	94,150	489,615
Charge	29,917	7,327	37,244
	-----	-----	-----
Balance carried forward	425,382	101,477	526,859
	-----	-----	-----
Net book value at 31st December 2022	1,076,778	31,837	1,108,615
	=====	=====	=====
Net book value at 31st December 2021	1,106,695	39,164	1,145,859
	=====	=====	=====

The fixed assets are shown at cost. Market value is restricted due to the youth group style of the accommodation and the land development restrictions of the Green Belt area. The trustees estimate that replacement cost of the buildings as at 31st December 2022 would have been £1,875,000 (2021 - £1,875,000).

All the charity's assets are used for charitable purposes.

6 <u>DEBTORS</u>	<u>2022</u>	<u>2021</u>
	£	£
Income due	3,242	1,017
Debtors	66	338
Prepayments	11,404	12,010
	-----	-----
	14,712	13,365
	=====	=====

7 <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<u>2022</u>	<u>2021</u>
	£	£
Deferred income	7,176	10,539
Creditors	0	504
Accruals	6,263	3,954
Loans repayable within one year	5,000	0
	-----	-----
	18,439	14,997
	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

8 LOANS REPAYABLE AFTER ONE YEAR

Interest free loan finance was requested from members to assist with the cashflow requirements of the building development programme in 2004. This included £50,000 repayable in 10 annual instalments of £5,000 commencing in April 2006. A further interest free loan of £50,000 was received in January 2014 to assist with building costs in 2014/15. This is being repaid in annual instalments of £5,000 from April 2016 with a repayment holiday in 2021 and 2022.

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

	<u>2022</u>	<u>2021</u>
	£	£
Repayable in 1 - 2 years	5,000	0
Repayable in 2 - 5 years	15,000	15,000
Repayable after 5 years	0	10,000
	-----	-----
	20,000	25,000
	=====	=====

9 ANALYSIS OF NET ASSETS

Year ended 31st December 2022

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	30,489	(978)	29,511
Designated funds	570	223,928	(487)	224,011
Restricted funds	1,108,045	48,000	(22,262)	1,133,783
	-----	-----	-----	-----
	1,108,615	302,417	(23,727)	1,387,305
	=====	=====	=====	=====

Year ended 31st December 2021

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	30,585	(821)	29,764
Designated funds	785	202,047	(1,562)	201,270
Restricted funds	1,145,074	37,868	(24,249)	1,158,693
	-----	-----	-----	-----
	1,145,859	270,500	(26,632)	1,389,727
	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

(continued)

10 CONTROLLING PARTY

There was no overall controlling party in either this or the previous year.

11 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

London and South East England Region and Divisions, Districts and Units.

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of Girlguiding UK for the purposes of two-way communication, support and opportunities for members. The County is then sub-divided into Divisions, Districts and Units which are all separate responsible charities.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. There is a County Trefoil Guild and the Chairman is appointed by the County Commissioner in consultation with the Trefoil Guild members. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Grants are occasionally received from the Guide Association or the London and South East England Region. Grants may be paid to Divisions, Districts, Units or individual members but these are not material.

MIDDLESEX EAST GUIDES

England & Wales - Charity number 303888

Accounts

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2021 and confirm that the accounts comply with current statutory requirements and with the requirements of the governing document.

1 LEGAL STATUS

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of the Guide Association for the purposes of two-way communication, support and opportunities for members to make decisions and take responsibility. The County is then sub-divided into Divisions, Districts and Units within the London Boroughs of Barnet, Brent, Enfield and Haringey which are all separate responsible charities and are therefore not included in these accounts.

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by this same Royal Charter and its byelaws under which the constitution of the Executive Committee has been established. The Charity Commission Registration number is 303888.

The correspondence address registered with the Charity Commission is 23 Grove Crescent, London, NW9 0LS. The County Commissioner's address is 101 Church Hill Road, East Barnet, EN4 8PG. The County also has beneficial ownership of the Northern Heights Centre in Edgwarebury Lane, Barnet Lane, Elstree, Herts., WD6 3RG.

2 ORGANISATIONAL STRUCTURE

The County Executive Committee is the decision making group for policy and management decisions comprising, among others, representatives of each of the Divisions within the above London Boroughs. Other committees reporting to this Executive Committee are detailed on page 7. The Friends supporter group for Northern Heights supports the site by fundraising and providing practical help.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the County and enable them to ensure that the financial statements comply with applicable law and UK generally accepted accounting practice. They are also responsible for safeguarding the assets of the County and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for ensuring that the Trustees report and other included information are prepared in accordance with Charity Law in the United Kingdom.

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

The trustees who held office during the year and to the date of signing of this report and details of committees and advisers are set out on the pages which follow this report.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

5 STATEMENT OF PURPOSE

The County offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding is the largest charity for girls and young women. Girlguiding gives girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. Through the dedicated work of amazing volunteers we offer girls fun, friendship, challenge and adventure, supporting them to achieve their potential and change their community for the better.

Girlguiding's Strategy is a plan for today, tomorrow, together and has 3 themes.

EXCEPTIONAL EXPERIENCES FOR GIRLS - create even more inspiring fun, accessible and empowering activities for more girls to join.

REWARDING VOLUNTEER EXPERIENCE - Better digital support with less administration and more flexible opportunities.

INCLUSIVE AND IMPACTFUL - create a bigger impact and influence on communities and across the UK.

This will result in more adventures, welcoming new friends, having more fun, whilst better supporting our current and future volunteers.

6 POLICIES

To achieve the above the County follows the policies and rules set out on the Girlguiding website www.girlguiding.org.uk. Membership of the Association is open to all girls and women from the age of 4 years who are prepared to make the promise. Membership is also open to women and men aged 18 and over.

On appointment, a trustee has a one to one session with the County Commissioner at which documentation provided by the Charity Commission on trusteeship is given and explained. Application of these documents to the Guide County is clarified. In addition all Division Commissioners receive guidance mentoring as laid down by the Guide Association. All trustees undertake a Disclosure and Barring Service check.

7 VOLUNTARY SERVICES

All adult members within Middlesex East County are unpaid volunteers. In 2021, 439 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1,771 young people. In addition there are many people who give freely of their time to Units on a weekly basis. The County was supported by two part time employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

8 REVIEW OF ACTIVITIES

It has been great to have face-to-face meetings back. As restrictions were relaxed Units have started planning and going on residential. There has been a huge demand from the young members for this after such a strange year.

We were able to hold our annual Thanks and Recognition afternoon where nearly 100 awards were presented.

In November we shadowed the Lord Mayors Show and look forward to taking part next year. 15 volunteers from the County took part in the Festival of Remembrance acting as programme and poppy sellers. 3 of our 18 year olds also took part in the performance which was an amazing opportunity to represent Girlguiding.

In December we held our first post covid restriction large scale girl event which was Festive Fun held at Northern Heights for Rainbows and Brownies across the County.

9 FUTURE DEVELOPMENTS

In 2022 our archery shelter will be completed and we are hoping for lots of use over the warmer months. We are planning a Guide and Ranger event at Tolmers Scout Park in October. We look forward to representing Girlguiding at the Lord Mayors Show and hope to have 40 young members and 10 adults on our float.

In September we will host our annual Thanks afternoon to recognise our amazing volunteers.

10 FINANCIAL REVIEW

Income for 2021 was £186,821 and therefore these 2021 accounts are subject to independent review.

Membership subscriptions provide the management income of the County. These were reduced and supplemented by excess reserves brought forward to give financial assistance to members in these difficult times. Grant activity was mainly from the Jack Petchey Foundation and government COVID support funds.

Fundraising and donations were £9,639.

The campsite remained closed for the early part of 2021 but then day activities were permitted followed by residential events so fee income increased a little to £34,723. Expenditure was £64,105 including a number of maintenance issues arising as a result of limited use during the closedown. The excess expenditure was financed by government support grants.

County activity income in 2021 is mainly a cancelled international trip for which an insurance claim was finally received and refunds were then made to participants and are included in the activity expenditure. A festive fun event was held for the younger girls in December 2021.

The property and equipment value is now £1,145,859. This is in addition to other specific reserves and general funds of £29,764 to ensure that a varied Guiding programme can continue to be financed in the future.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT **FOR THE YEAR ENDED 31ST DECEMBER 2021**

(continued)

10 **FINANCIAL REVIEW** (continued)

The specific reserves include a Northern Heights management contingency reserve of £62,621 to provide funds for the running costs of the site for some twelve months while seeking alternative sources of income if there is a decline in fee income for any reason.

There are designated funds for activities and future events to ensure that funding is available for a full Guiding programme to continue in the County.

We are grateful for all donations and fundraising support in 2021 and in particular to The Jack Petchey Foundation and the government COVID support.

11 **RISK**

The Trustees regularly consider risk assessment for activities and for use of equipment and take appropriate action to minimise risk. Financial risk is minimised by expenditure authorisation and by regular reporting and review.

12 **ACCOUNTING POLICIES**

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

13 **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 objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls and young women from age 4 to 30. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

The reserves policy stated in note 1(f) is reviewed annually and we are confident that we have adequate reserves to take Guiding forward. This and other designated funds are referred to in note 2 of the accounts.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

15 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2021 were approved by the Executive Committee on 20th September 2022 and the County Commissioner was authorised to sign them on its behalf.

Signed

Karen Binns

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees are the voting members of the Executive Committee. With the exception of the County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioner in consultation, where appropriate, with members of the Division Executive Committees.

Executive Committee

(* denotes non-voting member)

County Commissioner	Karen Binns
Asst. County Commissioner	Iris Prince
Asst. County Commissioner	Sarah Anderson
* President	Pamela Daniels
* Secretary	Alison Nugent
* Treasurer	Iris Prince

Division Commissioners

Barnet	Vacant
Edmonton	Christine Swallow Lynne Bishop
Enfield	Vacant
Finchley and Friern Barnet	Nicola Davis
Haringey	Nicola Candlish Mags Kelly Aimee Jess
Hendon	Sally Tomlinson
Southgate	Daphne Gunn
Wembley	Chris Alloway
Willesden	Rosa Foulsham

Professional Advisers

Bankers	CAF Bank /Reliance Bank
Accounts Reviewer	Alan W Hooper 21 Hartshill Close, Hillingdon, Uxbridge, UB10 9LH
The Guide Association Trust Corporation (Custodian Trustees of NH)	17-19 Buckingham Palace Road London, SW1W 0PT.

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

Other Committees/Groups	Chairperson
Northern Heights Site Awards	Sue Gillett/Alison Nugent
Brownie Residential	-
Guide Residential	Lynne Bishop
County Advisers	-
County Associates	Pamela Daniels
Friends of Northern Heights	Norman Hudson
Advisers/Coordinators	
Adult Support:	
Leadership Coordinator	Jacqueline Martyr
Training Adviser	Sandra Hall
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
GO Coordinator	Jacqueline Martyr
Arts	-
Brownie	Julie Stainton
County Forum Editor	Colin Driver
Duke of Edinburgh Award	Louis Wohlgemuth
Duke of Edinburgh Award	Clare Jenkins
Guide	Carole Bowley
International	Emily Keene
International	Tess Ayling
Marketing and Communications	-
Members with Disabilities	-
Membership Growth Coordinator	Martha Coleman
Outdoor Activities:	
Outdoor Activities Adviser	Margaret Kelly
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	-
Walking	Jacqui Edelman
Peer Educator	-
Queens Guide	Kirsty Mansell
Queens Guide	Nicola Davis
Rainbow	Mary Boland
Rangers	Nicola Candlish
Trefoil Guild	Angela Weston
Trefoil Guild	Pamela Daniels (from 1.9.21)

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2021</u>	<u>2020</u>
		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		£	£	£	£	
Income						
Donations and legacies						
Subscriptions		10,049	115	120	10,284	29,385
Legacy		0	5,000	0	5,000	0
Donations		0	760	3,879	4,639	9,767
		10,049	5,875	3,999	19,923	39,152
Charitable activities						
Grants inc. furlough & hospitality		0	0	67,339	67,339	41,561
Training activities		0	50	0	50	460
Campsite fees		0	34,723	0	34,723	18,524
Insurance claim receivable		25,200	0	0	25,200	0
Badges/books		0	0	0	0	1,292
Activity fees		30,218	1,382	0	31,600	43,769
		55,418	36,155	67,339	158,912	105,606
Other trading activities						
Trading income		0	5,988	0	5,988	3,531
County Club fees		0	0	1,356	1,356	1,196
Fundraising		0	0	0	0	56
		0	5,988	1,356	7,344	4,783
Investments						
Interest received		256	290	96	642	1,537
Total income		65,723	48,308	72,790	186,821	151,078
Expenditure						
Costs of raising funds						
Fundraising		0	0	0	0	10
County Club payments		0	0	550	550	650
Trading costs		0	4,075	0	4,075	2,377
		0	4,075	550	4,625	3,037
Charitable activities (see page 9)		58,940	63,141	53,642	175,723	185,496
Total expenditure		58,940	67,216	54,192	180,348	188,533
Net income/(expenditure)		6,783	(18,908)	18,598	6,473	(37,455)
Transfers between funds		(26,099)	79,784	(53,685)	0	0
Net movement in funds		(19,316)	60,876	(35,087)	6,473	(37,455)
Balances brought forward		49,080	140,394	1,193,780	1,383,254	1,420,709
Balances carried forward		29,764	201,270	1,158,693	1,389,727	1,383,254

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

Notes	<u>Unrestricted Funds</u>			<u>2021</u>	<u>2020</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Charitable activities					
Subscriptions paid	1,505	0	120	1,625	819
Jack Petchey grants to Units	0	0	13,075	13,075	13,808
County grant to Units	0	0	0	0	953
Training activities	0	300	0	300	172
Campsites	0	61,029	3,076	64,105	82,736
Gifts and donations	572	0	0	572	1,375
Publications (Forum)	0	0	0	0	844
Badges/books	555	0	0	555	1,887
County residential activities	53,137	0	0	53,137	35,657
(costs/cancellation refunds)					
Region activities	66	0	0	66	55
County festive fun	1,268	0	0	1,268	0
Ranger activities	180	0	0	180	290
Brownie activities	0	0	0	0	7,230
Rainbow activities	0	0	0	0	605
County Associates activities	0	1,597	0	1,597	0
Members expenses	345	0	0	345	614
Meeting rent and expenses	514	0	0	514	69
Insurance	70	0	0	70	70
Bank charges	128	0	0	128	70
Accountancy fees	600	0	0	600	600
Amortisation of property	0	0	29,917	29,917	29,917
Depreciation/loss of equipment	0	215	7,454	7,669	7,725
	58,940	63,141	53,642	175,723	185,496

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Year ended 31st December 2020 - Fund allocation

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2020</u>
	<u>General Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	28,475	510	400	29,385
Legacy	0	0	0	0
Donations	0	1,505	8,262	9,767
	28,475	2,015	8,662	39,152
Charitable activities				
Grants inc. furlough & hospitality	0	0	41,561	41,561
Training activities	0	460	0	460
Campsite fees	0	18,524	0	18,524
Insurance claim receivable	0	0	0	0
Badges/books	1,292	0	0	1,292
Activity fees	43,769	0	0	43,769
	45,061	18,984	41,561	105,606
Other trading activities				
Trading income	0	3,531	0	3,531
County Club fees	0	0	1,196	1,196
Fundraising	0	56	0	56
	0	3,587	1,196	4,783
Investments				
Interest received	564	740	233	1,537
Total income	74,100	25,326	51,652	151,078
Expenditure				
Costs of raising funds				
Fundraising	0	10	0	10
County Club payments	0	0	650	650
Trading costs	0	2,377	0	2,377
	0	2,387	650	3,037
Charitable activities (see page 9)	48,586	82,294	54,616	185,496
Total expenditure	48,586	84,681	55,266	188,533
Net income/(expenditure)	25,514	(59,355)	(3,614)	(37,455)
Transfers between funds	(5,953)	50,947	(44,994)	0
Net movement in funds	19,561	(8,408)	(48,608)	(37,455)
Balances brought forward	29,519	148,802	1,242,388	1,420,709
<u>Balances carried forward</u>	49,080	140,394	1,193,780	1,383,254

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Year ended 31st December 2020 - Fund allocation

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2020</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Charitable activities				
Subscriptions paid	419	0	400	819
Jack Petchey grants to Units	0	0	13,808	13,808
County grant to Units	0	453	500	953
Training activities	0	172	0	172
Campsites	0	80,255	2,481	82,736
Gifts and donations	295	1,080	0	1,375
Publications (Forum)	844	0	0	844
Badges/books	1,859	28	0	1,887
County residential activities (costs/cancellation refunds)	35,657	0	0	35,657
Region activities	55	0	0	55
County festive fun	0	0	0	0
Ranger activities	290	0	0	290
Brownie activities (costs/cancellation refunds)	7,230	0	0	7,230
Rainbow activities - cancellation refunds	605	0	0	605
County Associates activities	0	0	0	0
Members expenses	523	91	0	614
Meeting rent and expenses	69	0	0	69
Insurance	70	0	0	70
Bank charges	70	0	0	70
Accountancy fees	600	0	0	600
Amortisation of property	0	0	29,917	29,917
Depreciation/loss of equipment	0	215	7,510	7,725
	-----	-----	-----	-----
	48,586	82,294	54,616	185,496
	=====	=====	=====	=====

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES
BALANCE SHEET
AS AT 31ST DECEMBER 2021

	<u>Notes</u>	£	£	<u>2021</u>	£	<u>2020</u>
		Cost	Dep'n	£		£
Fixed assets						
Freehold property	3/6	1,502,160	(395,465)	1,106,695		1,136,612
Equipment		133,314	(94,150)	39,164		45,541
		-----	-----	-----		-----
Tangible fixed assets		1,635,474	(489,615)	1,145,859		1,182,153
 Current assets						
Debtors	7		13,365		37,114	
Cash in hand			568		397	
Bank current accounts			67,716		28,840	
Bank deposit accounts			26,003		26,003	
COIF Charities deposit accounts			60,317		60,310	
Shawbrook fixed term bond			50,000		50,000	
National savings investment account			62,896		62,447	
National savings income bond			3,000		3,000	
			-----		-----	
			283,865		268,111	
Creditors: amounts falling due within						
one year	8		(14,997)		(42,010)	
			-----		-----	
Net current assets				268,868		226,101
Loan repayable after one year	9			(25,000)		(25,000)
				-----		-----
Net assets	10			1,389,727		1,383,254
				=====		=====
 Funds:						
Unrestricted funds						
General funds	2			29,764		49,080
Designated funds	2			201,270		140,394
Restricted funds	2			1,158,693		1,193,780
				-----		-----
				1,389,727		1,383,254
				=====		=====

The notes on pages 13 to 21 form part of these accounts.

The accounts were approved by the Executive Committee on 20th September 2022 and signed on its behalf by:

Karen Binns
County Commissioner

MIDDLESEX EAST GUIDES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the Middlesex East Guide County to include all committees. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with FRS 102 and with the requirements of the Charities Act 2011.

The Middlesex East Guide County constitutes a public benefit entity as defined by FRS 102. Its legal status and contact details are set out in the trustees report.

(b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Executive Committee. These funds have been shown separately as general funds and designated funds.

General funds are those available on a day to day basis to the Executive Committee for any purpose. Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated. Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees. The value of volunteer help received is not included in the accounts but is described in the trustees report. Income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the County's charitable objectives.

(d) Expenditure

Expenditure is all for charitable activities as shown on pages 8 and 9 of these accounts. Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

Fixed assets are capitalised in the year of purchase. Depreciation is provided straight line to write off the value of assets over their estimated useful lives as follows:

Property	over 50 years
Equipment	over 10 years
Computer equipment	over 3 years

(f) Reserves

The General Funds available to finance future expenditure are £29,764 (2020 - £49,080) and these are considered to be free reserves. This provides for 12 months of normal operating expenditure in the region of £18,300 and funds to provide advance deposits for self-financing County activities and large scale activity costs.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

2 <u>FUNDS</u>	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	0	0	19
(b) County Club fees	501	1,356	(550)	(609)	698
(c) CHQ subscriptions	0	120	(120)	0	0
(d) Jack Petchey Youth Award Scheme	0	11,000	(10,750)	(250)	0
(e) Jack Petchey Leader Award Scheme	1,675	3,878	(2,325)	0	3,228
(f) Region/Unit grant	0	0	0	0	0
(g) COVID support grants for NH	0	52,461		(52,461)	0
(h) NH Activities field fund	15,867	2,269	(3,076)	0	15,060
(i) Blackthorn extension	16,386	49	0	0	16,435
(j) Legacy for Northern Heights	3,179	0	0	0	3,179
(k) For management of Northern Heights	0	1,657	0	(1,657)	0
Fixed assets:					
(l) Northern Heights buildings	1,136,612	0	(29,917)	0	1,106,695
(8/9) Northern Heights loans	(25,000)	0	0	0	(25,000)
(l) Northern Heights site equipment	44,541	0	(7,454)	1,292	38,379
	1,193,780	72,790	(54,192)	(53,685)	1,158,693
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,733	29	0	200	9,962
Northern Heights:					
(n) Trading income	2,185	5,988	(4,075)	(1,900)	2,198
(o) Management contingency reserve	62,434	187	0	0	62,621
(p) Friends support	14,558	178	0	0	14,736
(p) Site management	16,484	34,724	(61,009)	55,770	45,969
(p) Training reserve	3,184	50	(300)	0	2,934
(p) County Associates	523	1,713	(1,597)	(125)	514
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) Outdoor reserve	466	0	(20)	(446)	0
(q) Memorial collections/legacy	1,275	5,368	0	0	6,643
(r) County events fund	9,213	27	0	351	9,591
(s) International trips contingency	5,248	16	0	0	5,264
(t) County equipment	1,000	0	(215)	0	785
(u) Jubilee fund (formerly birthday fund)	9,523	28	0	(66)	9,485
(v) Programme fund	4,308	0	0	(4,308)	0
(w) Subscriptions fund	0	0	0	30,308	30,308
	140,394	48,308	(67,216)	79,784	201,270
<u>GENERAL FUNDS</u>	49,080	65,723	(58,940)	(26,099)	29,764

MIDDLESEX EAST GUIDES**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

(continued)

FUNDS	Balance	Incoming	Resources		Balance
YEAR ENDED 31ST DECEMBER 2020					
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	0	0	19
(b) County Club fees	653	1,196	(650)	(698)	501
(c) CHQ subscriptions	0	400	(400)	0	0
(d) Jack Petchey Youth Award Scheme	0	11,000	(11,000)	0	0
(e) Jack Petchey Leader Award Scheme	3,558	925	(2,808)	0	1,675
(f) Region/Unit grant	0	500	(500)	0	0
(g) COVID support grants for NH	0	29,136	0	(29,136)	0
(h) NH Activities field fund	16,984	244	(1,361)	0	15,867
(i) Blackthorn extension	17,392	114	(1,120)	0	16,386
(j) Legacy for Northern Heights	16,906	0	0	(13,727)	3,179
k) For management of Northern Heights	0	8,137	0	(8,137)	0
Fixed assets:					
(l) Northern Heights buildings	1,166,529	0	(29,917)	0	1,136,612
(8/9) Northern Heights loans	(30,000)	0	0	5,000	(25,000)
(l) Northern Heights site equipment	50,347	0	(7,510)	1,704	44,541
	1,242,388	51,652	(55,266)	(44,994)	1,193,780
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,132	64	0	537	9,733
Northern Heights:					
(n) Trading income	1,731	3,531	(2,377)	(700)	2,185
(o) Management contingency reserve	62,000	434	0	0	62,434
(p) Friends support	13,821	784	(47)	0	14,558
(p) Site management	25,962	18,567	(79,339)	51,294	16,484
(p) Training reserve	2,896	460	(172)	0	3,184
(p) County Associates	557	45	(79)	0	523
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) Outdoor reserve	1,410	0	(944)	0	466
(q) Memorial collection	0	1,275	0	0	1,275
(r) County events fund	9,332	65	0	(184)	9,213
(s) International trips contingency	5,212	36	0	0	5,248
(t) County equipment	1,215	0	(215)	0	1,000
(u) County birthday fund	10,513	65	(1,055)	0	9,523
(v) Programme fund	4,761	0	(453)	0	4,308
	148,802	25,326	(84,681)	50,947	140,394
<u>GENERAL FUNDS</u>	29,519	74,100	(48,586)	(5,953)	49,080

MIDDLESEX EAST GUIDES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

(a) **Marshall legacy fund**

Funds from the above legacy have been distributed by the London & South East Guide Region to provide assistance with the purchase of uniform on receipt of request from Guiding Divisions.

(b) **County clubs**

The 200 member private lottery Monday group was launched in April 1999. Monthly draws are held for which a prize of £25 is issued and the balance is transferred to the Northern Heights Management Fund. Payment is received annually and therefore the ongoing reserve represents payments in hand for future draws. Similarly a Tuesday Club was launched in October 2001 which pays a monthly prize of £25.

(c) **CHQ subscriptions**

Subscriptions received from Units on behalf of Region.

(d) **The Jack Petchey Youth Achievement Award Scheme**

The County joined this Scheme with effect from 1st January 2006 and is delighted to have awarded 44 Achievement Awards of £250 in the year to members aged 11 - 25 to assist with Unit funding of equipment and activities, the funds having been received from the Jack Petchey Foundation.

(e) **The Jack Petchey Leader Achievement Award Scheme**

Leaders nominated by members to receive Jack Petchey Achievement Awards in recognition of exceptional motivation of our young members may apply for small project grants for projects within the Unit or the wider community for the benefit of young people. The County holds these funds on behalf of the Leaders until the conclusion of the various projects.

(f) **Region/Unit grant**

Grant received in 2020 for onward payment to a specific Unit.

(g) **COVID support grants for NH**

Government grants received for NH for hospitality sector support and furlough wages.

(h) **Northern Heights Activities Field Fund**

This fund consists of fundraising for the development of the lower field at Northern Heights for activities to ensure the ongoing future use of the site by our membership and the community.

(i) **Blackthorn extension**

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups.

(j) **Northern Heights legacy**

Legacy received by the Friends of Northern Heights Supporters group for the benefit of Northern Heights.

(k) **Northern Heights management**

Donations and fundraising support are received from members towards the general running costs of Northern Heights.

MIDDLESEX EAST GUIDES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

(l) Northern Heights Buildings/equipment

This represents funds used to purchase the buildings and equipment for the site. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(m) Adult Travel bursary fund

This is a designated fund created from donations received to be used to provide annual travel bursaries from interest generated on capital to assist any member aged 16 plus to experience international travel. The County added £5,000 to this fund to give a capital balance of £8,905.87 and the remainder is accumulated interest and specific donations received.

(n) Trading income (Northern Heights)

The surplus arising from the County trading depot and site shop has been allocated to site running costs.

(o) Northern Heights management contingency reserve

Funds from the membership subscriptions in 2005 and 2006 were designated to provide this reserve to cover site running costs for one year in advance to ensure financial continuity of the site. Interest is added to this fund. In 2014 £20,000 of this fund was redesignated for the Fieldside reserve and in 2015 contingency expenditure was required. New contingency funds were added in 2015, 2016 and 2019 to re-instate this fund to the required level.

(p) Designated reserves

Some committees have amounts of designated funds for use in their activities.

(q) Memorial collection

Collections in memory of former members and a legacy received.

(r) County Events fund

This fund was created from surplus centenary funds to be used to finance material deposits for County events and to underwrite deficits or collect surpluses from large scale events as they arise. Surpluses/deficits from subsequent events are added to this fund.

(s) International trips contingency

This fund was created from surplus centenary funds to provide emergency fund cover for future County international events.

(t) County equipment

This represents funds used to purchase equipment for the County. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(u) Jubilee fund

Surplus from the County residential weekend was designated to provide funds to support celebrations and events for the County's 75th birthday in 2020 which were cancelled due to COVID. Now designated for events in the Queen's Platinum Jubilee Year.

(v/w) Subscriptions fund

Funds designated to provide Unit support for subscription payments while Units continue to recover from loss of income due to COVID restrictions. The remaining balance in the 2019 new Girlguiding programme fund has been added to this.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

3 NORTHERN HEIGHTS CENTRE

Northern Heights is an activity centre located at Elstree, Hertfordshire. It is wholly owned by Middlesex East Guides. At one time the site was owned jointly with Greater London North Scouts and that Scout County retained a 50% interest in any profit (excluding improvements since 1994) arising on disposal before February 2014. Major redevelopment was carried out between 2000 and 2005 based on an initiative launched in the autumn of 1997 and planning permission granted by Hertsmere Council in December 1998. Further redevelopment was carried out in 2014 and 2015.

4 CHIGWELL ROW CAMPSITE

The County paid rent and insurance in 2020 for its allocation of a London and South East England Region campsite in Chigwell Row, Essex. This arrangement ceased in 2021 and the County camp equipment was removed.

5 REMUNERATION

Salaries were paid as follows:

	<u>2021</u>	<u>2020</u>
	£	£
Gross salaries	18,283	17,876
Social security costs	0	0
Pension costs	290	281
	-----	-----
	18,573	18,157
	=====	=====

The average number of employees during the year was 2 (2020 - 2).
No employees had remuneration in excess of £60,000 (2020 - none).

Trustees may only claim reimbursement of administration expenses and of expenditure incurred on behalf of the County in accordance with guidelines given. Expense reimbursements amounted to £345 (2020 - £504). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2020 - £600) are charged in these accounts.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

6 <u>FIXED ASSETS</u>	Freehold Property	Equipment	Total
Cost	£	£	£
Balance brought forward	1,502,160	132,022	1,634,182
Additions	0	1,292	1,292
	-----	-----	-----
Balance carried forward	1,502,160	133,314	1,635,474
	-----	-----	-----
Depreciation	£	£	£
Balance brought forward	365,548	86,481	452,029
Charge	29,917	7,669	37,586
	-----	-----	-----
Balance carried forward	395,465	94,150	489,615
	-----	-----	-----
Net book value at 31st December 2021	1,106,695	39,164	1,145,859
	=====	=====	=====
Net book value at 31st December 2020	1,136,612	45,541	1,182,153
	=====	=====	=====

The fixed assets are shown at cost. Market value is restricted due to the youth group style of the accommodation and the land development restrictions of the Green Belt area.

The trustees estimate that replacement cost of the buildings as at 31st December 2021 would have been £1,875,000 (2020 - £1,875,000).

All the charity's assets are used for charitable purposes.

7 DEBTORS

	<u>2021</u>	<u>2020</u>
	£	£
Income due	1,017	2,466
Debtors	338	0
Prepayments	12,010	34,648
	-----	-----
	13,365	37,114
	=====	=====

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
Deferred income	10,539	38,257
Creditors	504	392
Accruals	3,954	3,361
	-----	-----
	14,997	42,010
	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

9 LOANS REPAYABLE AFTER ONE YEAR

Interest free loan finance was requested from members to assist with the cashflow requirements of the building development programme in 2004. This included £50,000 repayable in 10 annual instalments of £5,000 commencing in April 2006. A further interest free loan of £50,000 was received in January 2014 to assist with building costs in 2014/15. This is being repaid in annual instalments of £5,000 from April 2016 with a repayment holiday in 2021 and 2022.

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

	<u>2021</u>	<u>2020</u>
	£	£
Repayable in 1 - 2 years	0	0
Repayable in 2 - 5 years	15,000	15,000
Repayable after 5 years	10,000	10,000
	-----	-----
	25,000	25,000
	=====	=====

10 ANALYSIS OF NET ASSETS

Year ended 31st December 2021

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	30,585	(821)	29,764
Designated funds	785	202,047	(1,562)	201,270
Restricted funds	1,145,074	37,868	(24,249)	1,158,693
	-----	-----	-----	-----
	1,145,859	270,500	(26,632)	1,389,727
	=====	=====	=====	=====

Year ended 31st December 2020

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	45,726	3,354	49,080
Designated funds	1,000	149,262	(9,868)	140,394
Restricted funds	1,181,153	36,009	(23,382)	1,193,780
	-----	-----	-----	-----
	1,182,153	230,997	(29,896)	1,383,254
	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

(continued)

11 CONTROLLING PARTY

There was no overall controlling party in either this or the previous year.

12 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

London and South East England Region and Divisions, Districts and Units.

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of Girlguiding UK for the purposes of two-way communication, support and opportunities for members. The County is then sub-divided into Divisions, Districts and Units which are all separate responsible charities.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. There is a County Trefoil Guild and the Chairman is appointed by the County Commissioner in consultation with the Trefoil Guild members. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Grants are occasionally received from the Guide Association or the London and South East England Region. Grants may be paid to Divisions, Districts, Units or individual members but these are not material.

MIDDLESEX EAST GUIDES

England & Wales - Charity number 303888

Accounts

MIDDLESEX EAST GUIDES
also known as
GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

MIDDLESEX EAST GUIDES

TRUSTEES REPORT **FOR THE YEAR ENDED 31ST DECEMBER 2020**

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2020 and confirm that the accounts comply with current statutory requirements and with the requirements of the governing document.

1 LEGAL STATUS

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of the Guide Association for the purposes of two-way communication, support and opportunities for members to make decisions and take responsibility. The County is then sub-divided into Divisions, Districts and Units within the London Boroughs of Barnet, Brent, Enfield and Haringey which are all separate responsible charities and are therefore not included in these accounts.

The Guide Association is incorporated by Royal Charter. The County is an unincorporated Association governed by this same Royal Charter and its byelaws under which the constitution of the Executive Committee has been established. The Charity Commission Registration number is 303888.

The correspondence address registered with the Charity Commission is 23 Grove Crescent, London, NW9 0LS. The County Commissioner's address is 101 Church Hill Road, East Barnet, EN4 8PG. The County also has beneficial ownership of the Northern Heights Centre in Edgwarebury Lane, Barnet Lane, Elstree, Herts., WD6 3RG.

2 ORGANISATIONAL STRUCTURE

The County Executive Committee is the decision making group for policy and management decisions comprising, among others, representatives of each of the Divisions within the above London Boroughs. Other committees reporting to this Executive Committee are detailed on page 7. The Friends supporter group for Northern Heights supports the site by fundraising and providing practical help.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the County and enable them to ensure that the financial statements comply with applicable law and UK generally accepted accounting practice. They are also responsible for safeguarding the assets of the County and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are also responsible for ensuring that the Trustees report and other included information are prepared in accordance with Charity Law in the United Kingdom.

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

The trustees who held office during the year and to the date of signing of this report and details of committees and advisers are set out on the pages which follow this report.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

5 STATEMENT OF PURPOSE

The County offers girls and young women quality girl-led guiding opportunities, presenting challenge and adventure, which develop their potential and enable them to make a positive contribution to their community and beyond.

Our Mission

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Girlguiding is the largest charity for girls and young women. Girlguiding gives girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. Through the dedicated work of amazing volunteers we offer girls fun, friendship, challenge and adventure, supporting them to achieve their potential and change their community for the better.

Girlguiding's Strategy is a plan for today, tomorrow, together and has 3 themes.

EXCEPTIONAL EXPERIENCES FOR GIRLS - create even more inspiring fun, accessible and empowering activities for more girls to join.

REWARDING VOLUNTEER EXPERIENCE - Better digital support with less administration and more flexible opportunities.

INCLUSIVE AND IMPACTFUL - create a bigger impact and influence on communities and across the UK.

This will result in more adventures, welcoming new friends, having more fun, whilst better supporting our current and future volunteers.

6 POLICIES

To achieve the above the County follows the policies and rules set out on the Girlguiding website www.girlguiding.org.uk. Membership of the Association is open to all girls and women from the age of 5 years who are prepared to make the promise. Membership is also open to women and men aged 18 and over.

On appointment, a trustee has a one to one session with the County Commissioner at which documentation provided by the Charity Commission on trusteeship is given and explained. Application of these documents to the Guide County is clarified. In addition all Division Commissioners receive guidance mentoring as laid down by the Guide Association. All trustees undertake a Disclosure and Barring Service check.

7 VOLUNTARY SERVICES

All adult members within Middlesex East County are unpaid volunteers. In 2020, 488 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1,962 young people. In addition there are many people who give freely of their time to Units on a weekly basis. The County was supported by two part time employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

8 REVIEW OF ACTIVITIES

Lockdown hit us as a County hard as well as all of our Units. Many took up Girlguiding's offer of free Zoom accounts and continued to meet virtually. Unfortunately lots of our County's planned events were cancelled including our 75th birthday camp at Gilwell Park. Instead an amazing small team came together and planned and ran a virtual camp which allowed members from across the County to take part. We even had Guides from Australia participate.

We were allowed to return to meetings for a short period of time towards the latter part of the year. Our County had the highest number of Units resume meetings within the Region.

Work has begun on the new Archery shelter and will progress into 2021 and work has also commenced on the Nightline.

9 FUTURE DEVELOPMENTS

In 2021 we hope things will return to some normality. We look forward to welcoming back residents at Northern Heights. We have plans for a Thanks and Recognition afternoon in September. In December we are looking to run a large scale event for Rainbows and Brownies at Northern Heights.

Work will continue on the Archery shelter and the Nightline ready for when we reopen Northern Heights.

10 FINANCIAL REVIEW

Income for 2020 was £151,078 and therefore these 2020 accounts are subject to independent review.

Membership subscriptions provide the management income of the County. Grant activity was mainly from the Jack Petchey Foundation and government COVID support funds. Fundraising and donations were £9,823.

The campsite closed from 17 March 2020 except for some day activity and outdoor school use in the autumn and therefore fee income reduced to £18,524. Expenditure all continued at £82,736 including a number of major maintenance issues which were contracted for before the closedown. This was initially financed by our own working capital and then by support grants.

County activities for 2020 were all cancelled and the fee income shown of £43,769 is also included in the expenditure as deposit refunds for cancelled activities.

The property and equipment value is now £1,182,153. This is in addition to other specific reserves and general funds of £49,080 to ensure that a varied Guiding programme can continue to be financed in the future.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT **FOR THE YEAR ENDED 31ST DECEMBER 2020**

(continued)

10 **FINANCIAL REVIEW** (continued)

The specific reserves include a Northern Heights management contingency reserve of £62,434 to provide funds for the running costs of the site for some twelve months while seeking alternative sources of income if there is a decline in fee income for any reason. These funds will be used to finance shortfalls in 2021/22 when COVID support ceases and site fee income returns gradually.

There are designated funds for activities and future events to ensure that funding is available for a full Guiding programme to continue in the County.

We are grateful for all donations and fundraising support in 2020 and in particular to The Jack Petchey Foundation and the Friends of Northern Heights.

11 **RISK**

The Trustees regularly consider risk assessment for activities and for use of equipment and take appropriate action to minimise risk. Financial risk is minimised by expenditure authorisation and by regular reporting and review.

12 **ACCOUNTING POLICIES**

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

13 **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 objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between age 5 and 26. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

The reserves policy stated in note 1(f) is reviewed annually and we are confident that we have adequate reserves to take Guiding forward. This and other designated funds are referred to in note 2 of the accounts.

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

15 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2020 were approved by the Executive Committee on 11th October 2021 and the County Commissioner was authorised to sign them on its behalf.

Signed

Karen Binns

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2020

The trustees are the voting members of the Executive Committee. With the exception of the County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioner in consultation, where appropriate, with members of the Division Executive Committees.

Executive Committee

(* denotes non-voting member)

County Commissioner	Karen Binns
Asst. County Commissioner	Iris Prince
Asst. County Commissioner	Sarah Anderson
* President	Pamela Daniels
* Secretary	Alison Nugent
* Treasurer	Iris Prince

Division Commissioners

Barnet	Sarah Eaton (to 28.10.20)
Edmonton	Christine Swallow Lynne Bishop
Enfield	Vacant
Finchley and Friern Barnet	Nicola Fuller
Haringey	Nicola Candlish Mags Kelly (from 26.10.20) Aimee Jess (from 26.10.20)
Hendon	Gill Ellen (to 02.02.20) Becky Haywood (to 03.03.20) Michelle Baker (to 22.05.20) Sally Tomlinson (from 10.03.20)
Southgate	Daphne Gunn
Wembley	Chris Alloway
Willesden	Rosa Foulsham

Professional Advisers

Bankers	CAF Bank /Reliance Bank
Accounts Reviewer	Alan W Hooper 21 Hartshill Close, Hillingdon, Uxbridge, UB10 9LH
The Guide Association Trust Corporation (Custodian Trustees of NH)	17-19 Buckingham Palace Road London, SW1W 0PT.

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

Other Committees/Groups

Chairperson

Northern Heights Site Awards	Sue Gillett/Alison Nugent
Brownie Residential	Alison Nugent
Guide Residential	-
County Advisers	Lynne Bishop
County Associates	-
Friends of Northern Heights	Pamela Daniels
	Norman Hudson

Advisers/Coordinators

Adult Support:

Leadership Coordinator	Jacqueline Martyr
Training Adviser	Sandra Hall
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
GO Coordinator	Jacqueline Martyr
Arts	Zena Latcham (to 31.03.20)
Brownie	Julie Stainton
County Forum Editor	Colin Driver
Duke of Edinburgh Award	Louis Wohlgemuth
Duke of Edinburgh Award	Clare Jenkins
Guide	Carole Bowley
International	Emily Keene
International	Tess Ayling
Marketing and Communications	-
Members with Disabilities	Nicky Brown (to 20.11.20)
Membership Growth Coordinator	Martha Coleman
Outdoor Activities:	
Outdoor Activities Adviser	Margaret Kelly
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	-
Walking	Jacqui Edelman
Peer Educator	-
Queens Guide	Kirsty Smith
Queens Guide	Nicola Fuller
Rainbow	Mary Boland
Rangers	Nicola Candlish
Trefoil Guild	Angela Weston

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2020</u>	<u>2019</u>
		<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		£	£	£	£	
Income						
Donations and legacies						
Subscriptions		28,475	510	400	29,385	30,363
Donations		0	1,505	8,262	9,767	5,898
		28,475	2,015	8,662	39,152	36,261
Charitable activities						
Grants inc. furlough & hospitality		0	0	41,561	41,561	20,008
Training activities		0	460	0	460	1,990
Campsite fees		0	18,524	0	18,524	70,109
Badges/books		1,292	0	0	1,292	516
Activity fees		43,769	0	0	43,769	18,782
		45,061	18,984	41,561	105,606	111,405
Other trading activities						
Trading income		0	3,531	0	3,531	10,631
County Club fees		0	0	1,196	1,196	1,344
Fundraising		0	56	0	56	1,501
		0	3,587	1,196	4,783	13,476
Investments						
Interest received		564	740	233	1,537	1,839
Total income		74,100	25,326	51,652	151,078	162,981
Expenditure						
Costs of raising funds						
Fundraising		0	10	0	10	598
County Club payments		0	0	650	650	550
Trading costs		0	2,377	0	2,377	8,228
		0	2,387	650	3,037	9,376
Charitable activities (see page 9)		48,586	82,294	54,616	185,496	174,314
Total expenditure		48,586	84,681	55,266	188,533	183,690
Net income/(expenditure)		25,514	(59,355)	(3,614)	(37,455)	(20,709)
Transfers between funds		(5,953)	50,947	(44,994)	0	0
Net movement in funds		19,561	(8,408)	(48,608)	(37,455)	(20,709)
Balances brought forward		29,519	148,802	1,242,388	1,420,709	1,441,418
<u>Balances carried forward</u>		49,080	140,394	1,193,780	1,383,254	1,420,709

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

Notes	<u>Unrestricted Funds</u>			<u>2020</u>	<u>2019</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£	£
Charitable activities					
Subscriptions paid	419	0	400	819	610
International grants to members	0	0	0	0	2,750
Jack Petchey grants to Units	0	0	13,808	13,808	17,795
County grant to Units	0	453	500	953	2,767
Region grant repaid	0	0	0	0	250
Training activities	0	172	0	172	2,633
Campsites	0	80,255	2,481	82,736	84,175
Gifts and donations	295	1,080	0	1,375	1,250
Publications (Forum)	844	0	0	844	3,028
Publicity expenses	0	0	0	0	166
Badges/books	1,859	28	0	1,887	1,311
County residential activities (costs/cancellation refunds)	35,657	0	0	35,657	14,398
Region activities	55	0	0	55	0
Remembrance parade	0	0	0	0	264
Leader activities	0	0	0	0	30
Ranger activities	290	0	0	290	1,957
Guide activities	0	0	0	0	313
Brownie activities (costs/cancellation refunds)	7,230	0	0	7,230	481
Rainbow activities - cancellation refunds	605	0	0	605	0
County Associates activities	0	0	0	0	181
Members expenses	523	91	0	614	1,460
Meeting rent and expenses	69	0	0	69	296
Insurance	70	0	0	70	70
Bank charges	70	0	0	70	65
Accountancy fees	600	0	0	600	600
Amortisation of property	0	0	29,917	29,917	29,917
Depreciation/loss of equipment	0	215	7,510	7,725	7,547
	48,586	82,294	54,616	185,496	174,314

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Year ended 31st December 2019 - Fund allocation

Notes	<u>Unrestricted Funds</u>			<u>2019</u>
	<u>General Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	29,403	720	240	30,363
Donations	0	566	5,332	5,898
	29,403	1,286	5,572	36,261
Charitable activities				
Grants	0	0	20,008	20,008
Training activities	0	1,990	0	1,990
Campsite fees	0	70,109	0	70,109
Badges/books	516	0	0	516
Activity fees	18,257	525	0	18,782
	18,773	72,624	20,008	111,405
Other trading activities				
Trading income	0	10,631	0	10,631
County Club fees	0	0	1,344	1,344
Fundraising	0	1,501	0	1,501
	0	12,132	1,344	13,476
Investments				
Interest received	590	992	257	1,839
Total income	48,766	87,034	27,181	162,981
Expenditure				
Costs of raising funds				
Fundraising	0	526	72	598
County Club payments	0	0	550	550
Trading costs	0	8,228	0	8,228
	0	8,754	622	9,376
Charitable activities (see page 9)	28,399	81,794	64,121	174,314
Total expenditure	28,399	90,548	64,743	183,690
Net income/(expenditure)	20,367	(3,514)	(37,562)	(20,709)
Transfers between funds	(19,176)	18,934	242	0
Net movement in funds	1,191	15,420	(37,320)	(20,709)
Balances brought forward	28,328	133,382	1,279,708	1,441,418
<u>Balances carried forward</u>	29,519	148,802	1,242,388	1,420,709

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Year ended 31st December 2019 - Fund allocation

(continued)

<u>Notes</u>	<u>Unrestricted Funds</u>			<u>2019</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Charitable activities				
Subscriptions paid	370	0	240	610
International grants to members	2,750	0	0	2,750
Jack Petchey grants to Units	0	0	17,795	17,795
County grant to Units	0	2,749	18	2,767
Region grant repaid	0	0	250	250
Training activities	0	2,633	0	2,633
Campsites	0	75,607	8,568	84,175
Gifts and donations	791	459	0	1,250
Publications (Forum)	3,028	0	0	3,028
Publicity expenses	166	0	0	166
Badges/books	1,282	29	0	1,311
County residential activities	14,398	0	0	14,398
Region activities	0	0	0	0
Remembrance Parade	264	0	0	264
Leader activities	30	0	0	30
Ranger activities	2,154	(197)	0	1,957
Guide activities	313	0	0	313
Brownie activities	481	0	0	481
Rainbow activities	0	0	0	0
County Associates activities	0	181	0	181
Members expenses	1,341	119	0	1,460
Meeting rent and expenses	296	0	0	296
Insurance	70	0	0	70
Bank charges	65	0	0	65
Accountancy fees	600	0	0	600
Amortisation of property	0	0	29,917	29,917
Depreciation/loss of equipment	0	214	7,333	7,547
	28,399	81,794	64,121	174,314

The notes on pages 13 - 21 form part of these Accounts.

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2020

	<u>Notes</u>			<u>2020</u>		<u>2019</u>
		£	£	£	£	£
Fixed assets		Cost	Dep'n			
Freehold property	3/6	1,502,160	(365,548)	1,136,612		1,166,529
Equipment		132,022	(86,481)	45,541		51,562
		-----				-----
Tangible fixed assets		1,634,182	(452,029)	1,182,153		1,218,091
Current assets						
Debtors	7		37,114		21,798	
Cash in hand			397		1,315	
Bank current accounts			28,840		40,494	
Bank deposit accounts			26,003		26,002	
COIF Charities deposit accounts			60,310		91,611	
Shawbrook fixed term bond			50,000		50,000	
National savings investment account			62,447		61,951	
National savings income bond			3,000		3,000	
			-----		-----	
			268,111		296,171	
Creditors: amounts falling due within one year	8		(42,010)		(68,553)	
			-----		-----	
Net current assets				226,101		227,618
Loan repayable after one year	9			(25,000)		(25,000)
				-----		-----
Net assets	10			1,383,254		1,420,709
				=====		=====
Funds:						
Unrestricted funds						
General funds	2			49,080		29,519
Designated funds	2			140,394		148,802
Restricted funds	2			1,193,780		1,242,388
				-----		-----
				1,383,254		1,420,709
				=====		=====

The notes on pages 13 to 21 form part of these accounts.

The accounts were approved by the Executive Committee on 11th October 2021 and signed on its behalf by:

Karen Binns

County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

The accounts comprise the activities of the Middlesex East Guide County to include all committees. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued on 16th July 2014 and with FRS 102 and with the requirements of the Charities Act 2011.

The Middlesex East Guide County constitutes a public benefit entity as defined by FRS 102. Its legal status and contact details are set out in the trustees report.

(b) Fund accounting

The County's unrestricted funds consist of funds which may be used for any of its purposes at the discretion of the Executive Committee. These funds have been shown separately as general funds and designated funds.

General funds are those available on a day to day basis to the Executive Committee for any purpose. Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated. Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees. The value of volunteer help received is not included in the accounts but is described in the trustees report. Income is accounted for when due, except for donations which are accounted for when received. All trading activities are carried out with members in pursuance of the County's charitable objectives.

(d) Expenditure

Expenditure is all for charitable activities as shown on pages 8 and 9 of these accounts. Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

Fixed assets are capitalised in the year of purchase. Depreciation is provided straight line to write off the value of assets over their estimated useful lives as follows:

Property	over 50 years
Equipment	over 10 years
Computer equipment	over 3 years

(f) Reserves

The General Funds available to finance future expenditure are £49,080 (2019 - £29,519) and these are considered to be free reserves. This provides for 12 months of normal operating expenditure in the region of £18,300 and funds to provide advance deposits for self-financing County activities and large scale activity costs. In addition there is a further £20,000 arising from the reduced activity in 2020 as a result of COVID restrictions which will be utilised in 2021 to provide financial support to Units by reducing the County element of membership subscriptions.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

2 <u>FUNDS</u>	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	19	0	0	0	19
(b) County Club fees	653	1,196	(650)	(698)	501
(c) CHQ subscriptions	0	400	(400)	0	0
(d) Jack Petchey Youth Award Scheme	0	11,000	(11,000)	0	0
(e) Jack Petchey Leader Award Scheme	3,558	925	(2,808)	0	1,675
(f) Region/Unit grant	0	500	(500)	0	0
(g) COVID support grants for NH	0	29,136	0	(29,136)	0
(h) NH Activities field fund	16,984	244	(1,361)	0	15,867
(i) Blackthorn extension	17,392	114	(1,120)	0	16,386
(j) Legacy for Northern Heights	16,906	0	0	(13,727)	3,179
(k) For management of Northern Heights	0	8,137	0	(8,137)	0
Fixed assets:					
(l) Northern Heights buildings	1,166,529	0	(29,917)	0	1,136,612
(8/9) Northern Heights loans	(30,000)	0	0	5,000	(25,000)
(l) Northern Heights site equipment	50,347	0	(7,510)	1,704	44,541
	1,242,388	51,652	(55,266)	(44,994)	1,193,780
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,132	64	0	537	9,733
Northern Heights:					
(n) Trading income	1,731	3,531	(2,377)	(700)	2,185
(o) Management contingency reserve	62,000	434	0	0	62,434
(p) Friends support	13,821	784	(47)	0	14,558
(p) Site management	25,962	18,567	(79,339)	51,294	16,484
(p) Training reserve	2,896	460	(172)	0	3,184
(p) County Associates	557	45	(79)	0	523
(p) Duke of Edinburgh Award group	260	0	0	0	260
(p) Outdoor reserve	1,410	0	(944)	0	466
(q) Memorial collection	0	1,275	0	0	1,275
(r) County events fund	9,332	65	0	(184)	9,213
(s) International trips contingency	5,212	36	0	0	5,248
(t) County equipment	1,215	0	(215)	0	1,000
(u) County birthday fund	10,513	65	(1,055)	0	9,523
(v) Programme fund	4,761	0	(453)	0	4,308
	148,802	25,326	(84,681)	50,947	140,394
<u>GENERAL FUNDS</u>	29,519	74,100	(48,586)	(5,953)	49,080

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

<u>FUNDS</u> <u>YEAR ENDED 31ST DECEMBER 2019</u>	Balance	Incoming	Resources		Balance
	£	£	£	£	£
<u>RESTRICTED FUNDS</u>					
(a) Marshall Legacy (uniforms)	37	0	(18)	0	19
(b) County Club fees	648	1,344	(550)	(789)	653
(c) CHQ subscriptions	0	240	(240)	0	0
(d) Jack Petchey Youth Award Scheme	0	15,750	(15,750)	0	0
(e) Jack Petchey Leader Award Scheme	1,595	4,008	(2,045)	0	3,558
(f) Region/Unit grant	0	250	(250)	0	0
(g) COVID support grants for NH	0	0	0	0	0
(h) NH Activities field fund	38,963	5,304	(8,640)	(18,643)	16,984
(i) Blackthorn extension	0	138	0	17,254	17,392
(j) Legacy for Northern Heights	26,906	0	0	(10,000)	16,906
k) For management of Northern Heights	0	147	0	(147)	0
Fixed assets:					
(l) Northern Heights buildings	1,196,446	0	(29,917)	0	1,166,529
(8/9) Northern Heights loans	(35,000)	0	0	5,000	(30,000)
(l) Northern Heights site equipment	50,113	0	(7,333)	7,567	50,347
	1,279,708	27,181	(64,743)	242	1,242,388
<u>DESIGNATED FUNDS</u>					
(m) Adult Travel Bursary	9,060	72	0	0	9,132
Northern Heights:					
(n) Trading income	1,260	10,631	(8,228)	(1,932)	1,731
(o) Management contingency reserve	56,822	400	0	4,778	62,000
(p) Friends support	3,640	2,813	(803)	8,171	13,821
(p) Site management	21,346	70,253	(74,666)	9,029	25,962
(p) Training reserve	5,071	1,870	(2,628)	(1,417)	2,896
(p) County Associates	1,239	675	(482)	(875)	557
(p) Duke of Edinburgh Award group	63	0	197	0	260
(p) Outdoor reserve	1,685	120	(975)	580	1,410
(q) Memorial collection	0	0	0	0	0
(r) County events fund	9,605	76	0	(349)	9,332
(s) International trips contingency	5,171	41	0	0	5,212
(t) County equipment	480	0	(214)	949	1,215
(u) County birthday fund	10,430	83	0	0	10,513
(v) Programme fund	7,510	0	(2,749)	0	4,761
	133,382	87,034	(90,548)	18,934	148,802
<u>GENERAL FUNDS</u>					
	28,328	48,766	(28,399)	(19,176)	29,519

MIDDLESEX EAST GUIDES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

(a) **Marshall legacy fund**

Funds from the above legacy have been distributed by the London & South East Guide Region to provide assistance with the purchase of uniform on receipt of request from Guiding Divisions.

(b) **County clubs**

The 200 member private lottery Monday group was launched in April 1999. Monthly draws are held for which a prize of £25 is issued and the balance is transferred to the Northern Heights Management Fund. Payment is received annually and therefore the ongoing reserve represents payments in hand for future draws. Similarly a Tuesday Club was launched in October 2001 which pays a monthly prize of £25.

(c) **CHQ subscriptions**

Subscriptions received from Units on behalf of Region.

(d) **The Jack Petchey Youth Achievement Award Scheme**

The County joined this Scheme with effect from 1st January 2006 and is delighted to have awarded 44 Achievement Awards of £250 in the year to members aged 11 - 25 to assist with Unit funding of equipment and activities, the funds having been received from the Jack Petchey Foundation.

(e) **The Jack Petchey Leader Achievement Award Scheme**

Leaders nominated by members to receive Jack Petchey Achievement Awards in recognition of exceptional motivation of our young members may apply for small project grants for projects within the Unit or the wider community for the benefit of young people. The County holds these funds on behalf of the Leaders until the conclusion of the various projects.

(f) **Region/Unit grant**

Grant received for onward payment to a specific Unit. In 2019 a Region grant was received for a membership growth project which was not proceeded with and the grant was refunded.

(g) **COVID support grants for NH**

Government grants received for NH for hospitality sector support and furlough wages.

(h) **Northern Heights Activities Field Fund**

This fund consists of fundraising for the development of the lower field at Northern Heights for activities to ensure the ongoing future use of the site by our membership and the community.

(i) **Blackthorn extension**

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups.

(j) **Northern Heights legacy**

Legacy received by the Friends of Northern Heights Supporters group for the benefit of Northern Heights.

(k) **Northern Heights management**

Donations and fundraising support are received from members towards the general running costs of Northern Heights.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

(l) Northern Heights Buildings/equipment

This represents funds used to purchase the buildings and equipment for the site. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(m) Adult Travel bursary fund

This is a designated fund created from donations received to be used to provide annual travel bursaries from interest generated on capital to assist any member aged 16 plus to experience international travel. The County added £5,000 to this fund to give a capital balance of £8,905.87 and the remainder is accumulated interest and specific donations received.

(n) Trading income (Northern Heights)

The surplus arising from the County trading depot has been allocated to site running costs. There is no surplus from the site shop in 2020 to be added to site running costs.

(o) Northern Heights management contingency reserve

Funds from the membership subscriptions in 2005 and 2006 were designated to provide this reserve to cover site running costs for one year in advance to ensure financial continuity of the site. Interest is added to this fund. In 2014 £20,000 of this fund was redesignated for the Fieldside reserve and in 2015 contingency expenditure was required. New contingency funds were added in 2015, 2016 and 2019 to re-instate this fund to the required level.

(p) Designated reserves

Some committees have amounts of designated funds for use in their activities.

(q) Memorial collection

Collection in memory of a former member.

(r) County Events fund

This fund was created from surplus centenary funds to be used to finance material deposits for County events and to underwrite deficits or collect surpluses from large scale events as they arise. Surpluses/deficits from subsequent events are added to this fund.

(s) International trips contingency

This fund was created from surplus centenary funds to provide emergency fund cover for future County international events.

(t) County equipment

This represents funds used to purchase equipment for the County. The expenditure is wear and tear depreciation as detailed in the accounting policies.

(u) County birthday fund

Surplus from the County residential weekend has been designated to provide funds to support celebrations and events for the County's 75th birthday in 2020. Celebrations were then cancelled due to COVID.

(v) Programme fund

Funds designated to provide grants to Units for the purchase of new programme materials to assist with the transitional change to a new Girlguiding programme by September 2019

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

3 NORTHERN HEIGHTS CENTRE

Northern Heights is an activity centre located at Elstree, Hertfordshire. It is wholly owned by Middlesex East Guides. At one time the site was owned jointly with Greater London North Scouts and that Scout County retained a 50% interest in any profit (excluding improvements since 1994) arising on disposal before February 2014. Major redevelopment was carried out between 2000 and 2005 based on an initiative launched in the autumn of 1997 and planning permission granted by Hertsmere Council in December 1998. Further redevelopment was carried out in 2014 and 2015.

4 CHIGWELL ROW CAMPSITE

The County paid rent and insurance for its allocation of a London and South East England Region campsite in Chigwell Row, Essex where County camp equipment is stored.

5 REMUNERATION

Salaries were paid as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Gross salaries	17,876	18,848
Social security costs	0	0
Pension costs	281	270
	<u>18,157</u>	<u>19,118</u>

The average number of employees during the year was 2 (2019 - 2)
No employees had remuneration in excess of £60,000 (2019 - none).

Trustees may only claim reimbursement of administration expenses and of expenditure incurred on behalf of the County in accordance with guidelines given. Expense reimbursements amounted to £504 (2019 - £620). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2019 - £600) are charged in these accounts.

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

6 <u>FIXED ASSETS</u>	Freehold Equipment		Total
	Property		
Cost	£	£	£
Balance brought forward	1,502,160	130,318	1,632,478
Additions	0	1,704	1,704
	-----	-----	-----
Balance carried forward	1,502,160	132,022	1,634,182
	-----	-----	-----
Depreciation	£	£	£
Balance brought forward	335,631	78,756	414,387
Charge	29,917	7,725	37,642
	-----	-----	-----
Balance carried forward	365,548	86,481	452,029
	-----	-----	-----
Net book value at 31st December 2020	1,136,612	45,541	1,182,153
	=====	=====	=====
Net book value at 31st December 2019	1,166,529	51,562	1,218,091
	=====	=====	=====

The fixed assets are shown at cost. Market value is restricted due to the youth group style of the accommodation and the land development restrictions of the Green Belt area. The trustees estimate that replacement cost of the buildings as at 31st December 2020 would have been £1,875,000 (2019 - £1,875,000).

All the charity's assets are used for charitable purposes.

7 <u>DEBTORS</u>	2020	2019
	£	£
Income due	2,466	2,078
Debtors	0	1,000
Prepayments	34,648	18,720
	-----	-----
	37,114	21,798
	=====	=====

8 <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	2020	2019
	£	£
Deferred income	38,257	60,374
Creditors	392	561
Accruals	3,361	2,618
Loans repayable within one year	0	5,000
	-----	-----
	42,010	68,553
	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

9 LOANS REPAYABLE AFTER ONE YEAR

Interest free loan finance was requested from members to assist with the cashflow requirements of the building development programme in 2004. This included £50,000 repayable in 10 annual instalments of £5,000 commencing in April 2006. A further interest free loan of £50,000 was received in January 2014 to assist with building costs in 2014/15. This is being repaid in annual instalments of £5,000 from April 2016 with a repayment holiday in 2021 and 2022.

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

	<u>2020</u>	<u>2019</u>
	£	£
Repayable in 1 - 2 years	0	5,000
Repayable in 2 - 5 years	15,000	15,000
Repayable after 5 years	10,000	5,000
	-----	-----
	25,000	25,000
	=====	=====

10 ANALYSIS OF NET ASSETS

Year ended 31st December 2020

	Fixed	Cash and	Debtors/	Total
	Assets	Bank	Creditors	
	£	£	£	£
General funds	0	45,726	3,354	49,080
Designated funds	1,000	149,262	(9,868)	140,394
Restricted funds	1,181,153	36,009	(23,382)	1,193,780
	-----	-----	-----	-----
	1,182,153	230,997	(29,896)	1,383,254
	=====	=====	=====	=====

Year ended 31st December 2019

	Fixed	Cash and	Debtors/	Total
	Assets	Bank	Creditors	
	£	£	£	£
General funds	0	60,714	(31,195)	29,519
Designated funds	1,215	159,098	(11,511)	148,802
Restricted funds	1,216,876	54,561	(29,049)	1,242,388
	-----	-----	-----	-----
	1,218,091	274,373	(71,755)	1,420,709
	=====	=====	=====	=====

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

(continued)

11 CONTROLLING PARTY

There was no overall controlling party in either this or the previous year.

12 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

London and South East England Region and Divisions, Districts and Units.

The Middlesex East County is an independent charity in its own right but part of the London and South East England Region of Girlguiding UK for the purposes of two-way communication, support and opportunities for members. The County is then sub-divided into Divisions, Districts and Units which are all separate responsible charities.

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. There is a County Trefoil Guild and the Chairman is appointed by the County Commissioner in consultation with the Trefoil Guild members. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

Grants are occasionally received from the Guide Association or the London and South East England Region. Grants may be paid to Divisions, Districts, Units or individual members but these are not material.