

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

I report on the accounts of Middlesex East Guides for the year ended 31st December 2020 as set out on the following pages 1 to 21.

Respective responsibilities of the trustees and examiner

As the trustees for Middlesex East Guides you are responsible for the preparation of the accounts; you consider that the audit requirement of the Charities Act 2011 does not apply. It is my responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Middlesex East Guides and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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

Signed Alan W Hooper

Appointment	Independent Reviewer
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Date 20th October 2021

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

Northern Heights Site
Awards
Brownie Residential
Guide Residential
County Advisers
County Associates
Friends of Northern Heights

Chairperson

Sue Gillett/Alison Nugent
Alison Nugent
-
Lynne Bishop
-
Pamela Daniels
Norman Hudson

Advisers/Coordinators

Adult Support:

Leadership Coordinator
Training Adviser
Enquiry Coordinator
GO Coordinator
GO Coordinator
Arts
Brownie
County Forum Editor
Duke of Edinburgh Award
Duke of Edinburgh Award
Guide
International
International
Marketing and Communications
Members with Disabilities
Membership Growth Coordinator
Outdoor Activities:
Outdoor Activities Adviser
Guide and Senior Section
Brownie and Rainbow
Walking
Peer Educator
Queens Guide
Queens Guide
Rainbow
Rangers
Trefoil Guild

Jacqueline Martyr
Sandra Hall
Marion Shute
Iris Prince
Jacqueline Martyr
Zena Latcham (to 31.03.20)
Julie Stainton
Colin Driver
Louis Wohlgemuth
Clare Jenkins
Carole Bowley
Emily Keene
Tess Ayling
-
Nicky Brown (to 20.11.20)
Martha Coleman

Margaret Kelly
Lynne Bishop
-
Jacqui Edelman
-
Kirsty Smith
Nicola Fuller
Mary Boland
Nicola Candlish
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>	<u>49,080</u>	<u>140,394</u>	<u>1,193,780</u>	<u>1,383,254</u>	<u>1,420,709</u>

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

Notes	(continued)			2020	2019
	<u>Unrestricted Funds</u>			<u>Total</u>	<u>Total</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Funds</u>	<u>Funds</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	35,657	0	0	35,657	14,398
(costs/cancellation refunds)					
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	7,230	0	0	7,230	481
(costs/cancellation refunds)					
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

<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>
	£	£	£	£
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 FUNDS

	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>	Balance	Incoming	Resources		Balance
<u>YEAR ENDED 31ST DECEMBER 2019</u>					
	£	£	£	£	£
<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 FIXED ASSETS

	Freehold Property	Equipment	Total
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 DEBTORS

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

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
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 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
	=====	=====	=====	=====

Year ended 31st December 2019

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
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.