

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

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

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

MIDDLESEX EAST GUIDES

I report on the accounts of Middlesex East Guides for the year ended 31st December 2021 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 Acthave 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 21st October 2022

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	Sue Gillett/Alison Nugent
Awards	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
<u>Balances carried forward</u>		<u>29,764</u>	<u>201,270</u>	<u>1,158,693</u>	<u>1,389,727</u>	<u>1,383,254</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 2021

(continued)

<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>
	£	£	£	£	£
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

Notes	<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>
	£	£	£	£
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>	<u>49,080</u>	<u>140,394</u>	<u>1,193,780</u>	<u>1,383,254</u>

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		35,657	0	0	35,657
(costs/cancellation refunds)					
Region activities		55	0	0	55
County festive fun		0	0	0	0
Ranger activities		290	0	0	290
Brownie activities		7,230	0	0	7,230
(costs/cancellation refunds)					
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>	£
Fixed assets		Cost	Dep'n				
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 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	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)

<u>FUNDS</u>	Balance	Incoming	Resources		Balance
<u>YEAR ENDED 31ST DECEMBER 2020</u>					
	£	£	£	£	£
<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
	<hr/>	<hr/>
	18,573	18,157
	<hr/>	<hr/>

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 <u>DEBTORS</u>	<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 <u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	<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.