

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

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

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 2022 as set out on the following pages 1 to 20.

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 25th October 2023

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	Sue Gillett/Alison Nugent
Awards	Alison Nugent
Brownie Residential	-
Guide Residential	Lynne Bishop
County Advisers	-
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

	<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>
		£	£	£	£	£
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>		<u>29,511</u>	<u>224,011</u>	<u>1,133,783</u>	<u>1,387,305</u>	<u>1,389,727</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 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

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>
	£	£	£	£
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>	<u>29,764</u>	<u>201,270</u>	<u>1,158,693</u>	<u>1,389,727</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 2022

Year ended 31st December 2021 - Fund allocation

(continued)

	<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>
		£	£	£	£
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>	£
Fixed assets		Cost	Dep'n				
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 FIXED ASSETS

	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 DEBTORS

	<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 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<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.