

MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

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

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 2023 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 23rd October 2024

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

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

1 LEGAL STATUS

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

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

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

2 ORGANISATIONAL STRUCTURE

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

3 TRUSTEES' RESPONSIBILITIES

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

4 TRUSTEES/COMMITTEE MEMBERS AND ADVISERS

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

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

5 STATEMENT OF PURPOSE

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

Our Mission

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

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

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

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

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

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

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

6 POLICIES

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

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

7 VOLUNTARY SERVICES

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

MIDDLESEX EAST GUIDES

TRUSTEES REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

8 REVIEW OF ACTIVITIES

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

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

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

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

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

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

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

9 FUTURE DEVELOPMENTS

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

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

10 FINANCIAL REVIEW

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

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

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

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

(continued)

10 **FINANCIAL REVIEW** (continued)

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

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

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

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

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

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

11 **RISK**

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

12 **ACCOUNTING POLICIES**

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

13 **PUBLIC BENEFIT**

The Trustees have had regard to the guidelines issued by the Charity Commission relating to public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objectives of the Guide Association in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls and young women from age 4 upwards. We aim to encourage girl-led guiding and we always encourage others to join us so more can enjoy the fun and adventure that is found in Girlguiding.

14 **RESERVES**

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

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

(continued)

10 **APPROVAL**

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

Signed

Alison Nugent

Appointment

County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

Executive Committee

(* denotes non-voting member)

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

Division Commissioners

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

Professional Advisers

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

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

Other Committees/Groups

Northern Heights Site

Awards

Brownie Residential

Guide Residential

County Associates

Friends of Northern Heights

Chairperson

Sue Gillett/Alison Nugent (to 29.08.23)

Jess Carter (from 30.08.23)

Alison Nugent (to 10.08.23)

Lisa Sylvester (from 28.09.23)

Margaret Kelly (from 16.09.23)

Lynne Bishop

Peggy Brand

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

Guide

International

Marketing and Communications

Members with Disabilities

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

Rainbows

Rangers

Trefoil Guild

Young Leaders

18 - 30 Inspire

Jacqueline Martyr

Sandra Hall (to 10.08.23)

Karen Binns (from 11.08.23)

Marion Shute

Iris Prince

Jacqueline Martyr (to 10.08.23)

-

Julie Stainton

Colin Driver (to 10.08.23)

Clare Jenkins

Carole Bowley (to 10.08.23)

Tess Ayling

-

Rebecca Freedman

Lisa Sylvester

Martha Coleman (to 10.08.23)

Margaret Kelly (to 10.08.23)

Lynne Bishop

Margaret Kelly (from 16.09.23)

Jacqui Edelman (to 10.08.23)

Louis Wohlgemuth (from 24.10.23)

Chloe Healy (to 10.08.23)

Ellie Muzzlewhite (from 28.09.23)

Kirsty Mansell (to 10.08.23)

Nicola Davis

Mary Boland

Nicola Candlish (to 10.08.23)

Becky Haywood (from 11.08.23)

Pamela Daniels

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Sophie Ridge-Ahmed

MIDDLESEX EAST GUIDES

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

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

(continued)

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

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

MIDDLESEX EAST GUIDES

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

Year ended 31st December 2022 - Fund allocation

Notes	<u>Unrestricted Funds</u>			<u>2022</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Income				
Donations and legacies				
Subscriptions	13,163	50	150	13,363
Legacy	0	0	0	0
Donations	0	600	13,813	14,413
	13,163	650	13,963	27,776
Charitable activities				
Grants inc. furlough & hospitality	450	0	27,800	28,250
Training activities	0	195	0	195
Campsite fees	0	69,348	0	69,348
Sundry income	0	0	0	0
Badges/books	0	0	0	0
Activity fees	12,686	420	0	13,106
	13,136	69,963	27,800	110,899
Other trading activities				
Trading income	0	7,851	0	7,851
County Club fees	0	0	1,152	1,152
Fundraising	0	0	0	0
	0	7,851	1,152	9,003
Investments				
Interest received	399	926	140	1,465
Total income	26,698	79,390	43,055	149,143
Expenditure				
Costs of raising funds				
County Club payments	0	0	550	550
Trading costs	0	4,484	0	4,484
	0	4,484	550	5,034
Charitable activities (see page 11)	20,163	66,374	59,994	146,531
Total expenditure	20,163	70,858	60,544	151,565
Net income/(expenditure)	6,535	8,532	(17,489)	(2,422)
Transfers between funds	(6,788)	14,209	(7,421)	0
Net movement in funds	(253)	22,741	(24,910)	(2,422)
Balances brought forward	29,764	201,270	1,158,693	1,389,727
<u>Balances carried forward</u>	<u>29,511</u>	<u>224,011</u>	<u>1,133,783</u>	<u>1,387,305</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 2023

Year ended 31st December 2022 - Fund allocation

(continued)

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

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

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2023

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

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

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

Alison Nugent
County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting and scope of the accounts

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

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

(b) Fund accounting

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

General funds are those available on a day to day basis to the Executive Committee for any purpose.

Designated funds are those set aside by the Executive Committee for specific purposes, together with funds held by specific committees.

Restricted funds are where the donor has placed some restriction on the use of the assets donated.

Interest is credited to material funds.

(c) Income

The main income comes from subscriptions, grants and donations, campsite fees and activity fees.

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

(d) Expenditure

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

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

(e) Fixed assets

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

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

(f) Reserves

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

2 FUNDS

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

MIDDLESEX EAST GUIDES**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST DECEMBER 2023**

(continued)

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

(a) Marshall legacy fund

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

(b) County clubs

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

(c) CHQ subscriptions

Subscriptions received from Units on behalf of Region.

(d) The Jack Petchey Youth Achievement Award Scheme

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

(e) The Jack Petchey Leader Achievement Award Scheme

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

(f) Other grants

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

(g) COVID support grants for NH

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

(h) Northern Heights Activities Field Fund

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

(i) Blackthorn extension

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

(j) Northern Heights legacies

Legacies received for the benefit of Northern Heights.

(k) Northern Heights management

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

(l) Northern Heights Buildings/equipment

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

(m) Adult Travel bursary fund

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

(n) Trading income (Northern Heights)

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

(o) Northern Heights management contingency reserve

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

(p) Designated reserves

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

(q) Memorial collections/legacies

Collections in memory of former members and a legacy received.

(r) County Events fund

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

(s) International trips contingency

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

(t) County equipment

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

(u) Jubilee fund

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

(v) Subscriptions fund

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

3 NORTHERN HEIGHTS CENTRE

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

4 REMUNERATION

Salaries were paid as follows:

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

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

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

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

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

MIDDLESEX EAST GUIDES

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

(continued)

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

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

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

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

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

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

8 LOANS REPAYABLE AFTER ONE YEAR

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

Repayments will be met from annual income.

Therefore the allocation of the loan balance is as follows:

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

9 ANALYSIS OF NET ASSETS

Year ended 31st December 2023

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

Year ended 31st December 2022

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

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

10 CONTROLLING PARTY

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

11 CONNECTED CHARITIES

The Guide Association is an umbrella organisation to all Girlguiding.

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

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

Trefoil Guild

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

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