

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2017

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

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GIRLGUIDING MIDDLESEX NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Name	Girlguiding Middlesex North West	
Charity Number	1062138	
Principal Address	Willow Tree Centre Breakspear Road North Harefield Middlesex UB9 6LZ	
Trustees	Mrs C Stone Miss H Hutchings Mrs S Cargill Mrs D Beth (resigned 28/02/17) Mrs A Porcheron(appointed 01/03/17)	Mrs C Hughes Miss E Calderbank Mrs S Past
Bankers	Lloyds Bank plc Station Road Harrow Branch PO Box 1000 BX1 1LT HSBC High Street Uxbridge UB8 1BY	Barclays Bank plc 54 High Street Ruislip Middlesex HA4 7AT
Accountants	Parker Cavendish Chartered Accountants 28 Church Road Stanmore Middlesex HA7 4XR	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

The trustees present their report and accounts for the year ended 31 December 2017. The trustees have adopted the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issues in March 2005 in preparing the annual report and financial statements of the charity.

GOVERNING DOCUMENT

The Guide Association is incorporated by Royal Charter. The Region is an unincorporated Association governed by the same Royal Charter and its bylaws under which the constitution of the Executive Committee has been established.

TRUSTEES

The trustees named on page 3 have served throughout the year or as from date of appointment or up to date of resignation. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

TRUSTEE INDUCTION AND TRAINING

The chair of trustees is responsible for the induction of any new trustee which involves awareness of trustee's responsibilities, the governing document, administrative procedures, the history and approach of the charity.

RISK ASSESSMENT

The trustees actively review the major risks which the Charity faces on a regular basis and have established systems to mitigate the risks. Procedures are in place to minimise any financial risk in areas of budget control and expenditure authorisation. All large events have an individual risk assessment prior to agreement for the event to go ahead. The trustees ensure that the Charity is adequately insured.

ORGANISATIONAL STRUCTURE

The charity is organised so that the trustees meet regularly to manage its affairs. There are two unpaid administrators who manage the day to day administration and charitable activities. A number of unpaid volunteers also assist in the charitable activities of the charity.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

PURPOSE AND AIMS

The purpose of the Region is the same as Girlguiding UK, namely to enable girls and young women to develop their potential and make a difference to the world.

POLICIES

The Region follows the policies and rules set out in the Guiding Manual published by the Guide Association. In providing activities, the Region promotes the use of the Guiding method which is also set out in this manual.

VOLUNTARY SERVICES

All adult member of the Guide Association are unpaid volunteers.

REVIEW OF ACTIVITIES

A review is attached.

FINANCIAL REVIEW

The statement of financial activities shows total income of £98,946 (2016: £123,227) and total expenditure of £137,288 (2016: £139,609).

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £13,010 (2016: £30,191), membership fees received of £14,478 (2016: £17,290), and trading and rental income of £62,735 (2016: £72,695). A small amount of other income continues to be received.

RESERVES POLICY

The Trustees carry out an annual review of the charity's reserves policy in the light of known risks and future plans to try to maximise the funds it can generate from reserves.

ACCOUNTING POLICIES

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

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 Region follows the charitable objects of Girlguiding UK in providing a programme of activities which has identifiable public benefit. We work to be positively open to all girls between the ages of 5 and 26.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2017 (CONTINUED)

APPROVAL

This report was approved by the trustees and signed on their behalf.

A handwritten signature in black ink, appearing to read 'C Stone', with a large, stylized initial 'C'.

Mrs C Stone

Chairperson

Date: 15th May 2018

GIRLGUIDING MIDDLESEX NORTH WEST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING MIDDLESEX NORTH WEST

We report to the charity trustees on our examination of the accounts of the Charity for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of section 145 of the Charities Act 2011 ("the Act").

Having satisfied ourselves that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section with section 130 of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Parker Cavendish
Chartered Accountants

28 Church Road
Stanmore
Middlesex
HA7 4XR

Date: 15 May 2018

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
INCOMING RESOURCES					
Membership fees		14,478	-	14,478	17,290
Investment income		631	5	636	561
Trading and rental income	8	-	62,735	62,735	72,695
Events and sundry		120	7,967	8,087	2,490
Donations, grants and other income	7/9	-	13,010	13,010	30,191
Total incoming resources		15,229	83,717	98,946	123,227
RESOURCES EXPENDED					
Charitable activities	10	1,369	116,929	118,298	114,813
Governance costs	4	2,595	2,595	5,190	4,096
Donations and grants		13,800	-	13,800	20,700
Total resources expended		17,764	119,524	137,288	139,609
Net (outgoing)/incoming resources for the year		(2,535)	(35,807)	(38,342)	(16,382)
Total funds brought forward		142,172	1,245,421	1,387,593	1,403,975
Total funds carried forward		139,637	1,209,614	1,349,251	1,387,593

There were no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

BALANCE SHEET AS AT 31 DECEMBER 2017

	Notes	2017		2016	
		£	£	£	£
FIXED ASSETS	6		1,192,390		1,211,874
CURRENT ASSETS					
Stock – unrestricted funds		7,465		8,000	
Stock – restricted funds		7,267		7,385	
Debtors – unrestricted funds	15	403		-	
Debtors – restricted funds		-		-	
Cash at bank – unrestricted funds	11	113,009		138,377	
Cash at bank – restricted funds	12	32,686		22,451	
Cash in hand – restricted funds		120		161	
			160,950	176,374	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		1,967		480	
Restricted funds		2,122		175	
			4,089	655	
NET CURRENT ASSETS			156,861	175,719	
NET ASSETS			1,349,251	1,387,593	
CAPITAL					
Unrestricted fund			139,637	142,172	
Restricted fund			1,209,614	1,245,421	
			1,349,251	1,387,593	

Approved by the Trustees and signed on their behalf by



Mrs C Stone (Chairperson)



Mrs A Porcheron (Treasurer)

Date: 15th May 2018

The notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.

There are no material uncertainties that cast significant doubt on the charity's ability to continue as a going concern.

1.2 Recognition of income

Income is included in the Statement of Financial Activities when due, except for voluntary income and donations which are accounted for as received by the charity. All trading activities are carried out with members in pursuance of the Region's charitable objectives. No permanent endowments have been received in the period.

1.3 Value added tax

VAT is not recoverable by the charity, and so is included in the relevant costs in the Statement of Financial Activities.

1.4 Recognition of expenditure

Expenditure is accounted for when due. Fundraising expenditure comprises costs incurred in inducing people and organisation to contribute financially to the charity's work, including the cost of advertising for donations and the staging of special fundraising events. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. This includes all expenditure not directly related to the charitable activities or fundraising ventures. No remuneration is paid to any of the Trustees of the charity.

1.5 Fixed assets

Tangible fixed assets are capitalised whether purchased or donated, and are valued at cost. Depreciation is provided at rates calculated to write off the value of the assets over their estimated useful lives. The rates used are:

Long leasehold buildings	2% by the straight line method
Furniture and equipment	25% by the reducing balance method

Major donations received for fixed assets are credited to restricted funds as shown in note 13. These funds are then used to write off the asset over its estimated useful life.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1.6 Stocks

Stocks are valued at the lower of costs or net realisable value.

2. RESERVES

At 31 December 2017 free reserves amounted to £139,637 of which £47,000 has been designated to various funds. Restricted reserves of £1,209,614 are restricted to the purposes of the Middlesex North West Guides Development fund specifically for the development and building of the Willow Tree campsite, and after completion of the building, for the management of the property and site under the direction of the Middlesex North West Guides Willow Tree Centre Management Committee, together with certain other restricted activities.

3. LEASEHOLD LAND AND BUILDINGS

This represents the cost of buildings erected at the Willow Tree campsite. The land was previously leased by the Guide Corporation Trust for a period of 99 years from 1 October 1997.

4. GOVERNANCE COSTS	2017 £	2016 £
Management and administration – unrestricted	2,595	1,867
Management and administration – restricted	2,595	2,220
	<u>5,190</u>	<u>4,096</u>

5. STAFF COSTS

There were no wages and salaries paid by the charity for the current or preceding year. No remuneration was paid to the trustees.

FIXED ASSETS	Leasehold land and buildings £	Equipment £	Total £
COST			
At 1 January 2017	1,564,807	158,384	1,723,191
Additions	1,862	15,824	17,686
At 31 December 2017	<u>1,566,669</u>	<u>174,208</u>	<u>1,740,877</u>
DEPRECIATION			
At 1 January 2017	360,454	150,863	511,317
Charge for the year	31,333	5,836	37,170
At 31 December 2017	<u>391,787</u>	<u>156,699</u>	<u>548,487</u>
NET BOOK VALUE			
At 31 December 2017	<u>1,174,882</u>	<u>17,509</u>	<u>1,192,390</u>
At 31 December 2016	<u>1,204,353</u>	<u>7,521</u>	<u>1,211,874</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

6. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

7. RESTRICTED FUNDS – TRADING INCOME £62,735 (2016: £72,332)

This represents letting and other income derived from the Willow Tree Centre.

8. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. There were no major external donors.

9. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2017 £	2016 £
Willow Tree Centre – running costs	116,552	112,244
Administration and fundraising	1,746	2,569
	<u>118,298</u>	<u>114,813</u>

10. CASH AT BANK – UNRESTRICTED FUNDS

	2017 £	2016 £
On current account	5,939	30,567
On Lloyds Bank deposit	106,543	105,919
Sub-committee bank accounts and cash	527	1,896
	<u>113,009</u>	<u>138,375</u>

Of which the following are designated funds:

	£
Willow Tree Fund	12,000
Emergency Fund	25,000
Events Fund	5,000
Leader Training Fund	5,000
	<u>47,000</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

11. CASH AT BANK – RESTRICTED FUNDS	2017	2016
	£	£
Bank current and deposit accounts	32,686	22,451

12. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,564,807 (2016: £1,564,807) in respect of the Willow Tree campsite. Against this sum depreciation of £391,787 (2016: £360,454) has been charged.

13. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2017.

14. DEBTORS

The unrestricted fund debtor relates to the membership fees payable from two units which had not been received at the year-end.

15. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

The unrestricted fund creditors include a sum of £1,487 payable to The Guide Association (London and South East England Region) in respect of late payment of membership fees from NW Middlesex districts and units. The restricted fund creditor relates to Willow Tree running costs.

16. SUB-COMMITTEE ACCOUNTS	2017	2016
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	1,260	875
Grants	1,300	5,000
	<u>2,560</u>	<u>5,875</u>
Expenditure		
Accommodation, books, training costs and administration	3,929	4,642
Excess of income over expenditure	<u>(1,369)</u>	<u>1,233</u>

Girlguiding Middlesex North West

AGM 2018 – Annual report delivered by the chair

Good evening everyone, and thank you for coming to this year's Annual General Meeting. It is good to see you and you are all very welcome here at your Residential Centre, especially Trefoil Guide members in this your special year. And as you can see once again, Mark Palmer and the Willow Tree Committee and the AGM team have done a brilliant job in making this a beautiful and perfect setting for tonight.

Last year in the County - here are some of the highlights.

In the autumn we started preparing for Girlguiding's new, all section programme, due to launch fully this autumn, by providing a series of 'Good Guiding Is...' training for leaders in Divisions across the County. It was good to see so many new and familiar faces at each of the evening sessions, and thank you to the Division Commissioners who made them possible.

Then, as a reminder of the world our girls now live in, some of our units looked forward to joining in with Walking the London Bridges, a LaSER event in partnership with RSPB, but it was cancelled on the day before, as a core team of senior volunteers took the very hard decision to call a halt due to concern about personal safety in central London at that time.

But a few weeks later back in Middlesex NW many of our Rainbows gathered in Ickenham to celebrate Rainbow's 30th birthday – and had a fantastic time.

Then many summer caps and residentials (formerly known as Pack Holidays), getting girls out and about having holiday time the Girlguiding way.

Some of our girls and slightly reluctant leaders went to the Big Gig in London. And I'm told that the profit that was made in the shop that day is going towards buying units across the Region some of the new programme materials. Your Division Commissioners will have more about that later in the year.

And then LaSERIO, the weekend event where Region selects girls and leader to go on international expeditions and trips in the following year. We have a steady trickle of representatives over the years, and while I am always pleased if one of our girls is selected I am really delighted when a leader is, as she will bring back so much experience to County, that she shares willingly and we all gain from.

And then Impact the Word – the Big Sleepover to celebrate Work Thinking Day by having a big party in groups bigger than your own unit. And at least one of our events made it to the local press!

Looking back for me this year, there's something that links together all the activities in this report, and it's the power of networking to get things done and make things happen. Knowing people who know people to make something exciting happen for the girls, or keep them safe, or make great plans for a long term future for Girlguiding is what keeps us moving.

At the Good Guiding Is training I met some leaders who wanted to volunteer some more. They said "I'd like to help the County. Is there something I can get involved in?"

I was part of the region group that took the tough decision about Walking the London Bridges, and gave to that network both my own work knowledge of critical incidents in London and access in my network to someone with policing experience who could offer advice. It helped with making a decision nobody wanted to make.

Those of you who take girls away know you can only do that by drawing on your personal network of friends to be your leadership team, or you might be an important part of someone else's team. As a unit leader I know as you do, without that strong network of excellent people your girls don't get to go away. And that's a great shame.

And now we have a new Chief Guide – Amanda Medler, from our very own County. Years ago, when I was County Programme & Training Adviser, I brought Amanda into her first County role, enabling her to join a network that grew and grew.

Now, I appreciate not everyone wants a network like that, but what I would like to do this evening is thank you all very much for being an important person in this County's network, many of you for a fantastically long period of service to the girls, and some recent and very, very welcome joiners you are too.

I would like to offer you an invitation now to connect to your own networks – and see who you know who would like to join you and me in making this County able to provide the best quality Guiding it can.

To start us off – the focus is Willow Tree. You heard in the Treasurer's report that external donations were down. Who do you know who could fundraise for £25k this year? People book us and come back because they love the welcome they get. Who do you know who could join the Checkers' Team or be on the Shop rota, and be part of the welcoming committee.

And keeping this place looking so great is done by committed and dedicated people who take great pride in what they are helping achieve. Who do you know who would like to be part of that?

A while ago we set up a Friends of Willow Tree group – some of you may be members and will have noticed not much goes on. Time to re-energise it! Could you and someone in your network bring it back to its lively self, to add a bit more support for this facility – with small fundraisers and social events?

And growing our newly qualified leaders. Once they leave Janet Davis' books and their mentor says "good luck", who has the skills to pass on so they know how to use the out of doors in their programme, and gain all those outdoors skills themselves. Who do you know who can show someone else how to firelight and tent pitch?

So, I could go on, but I know you know what I'm saying. Could you each add one more person to our Girlguiding network, and together see what we can make happen?

Collette Stone

Chair