

Then and Now

Today's vision is about having confidence in our Guiding. Being proud of what we all make happen in our different ways, so that thanks to you, our young members will grow up having great memories of when they were a Rainbow, a Brownie, a Guide and a Ranger.

The vision is about contributing to the development of girls and young women so that they take their place in society as capable, confident young women. You help them explore and grow and have fun in childhood and know that they can't help but take that great experience with them.

In fact, 'once a Guide always a Guide' (is that a promise or a threat?).

How often, at work, will you hear someone at some point say something like 'leave it with me, I was a Guide you know'. Or 'I learned how to make this when I was a Brownie'. Or 'we went there / did that when I was a Ranger'? Once at work, when I used to train adults at a training centre, the manager came out of his office one day during the trainees' break time to make a cup of tea, and said to me 'You're a Guide Leader. Can't you get these people to pipe down and wash up their cups after themselves?'

I'm still not sure if that was a compliment or a stereotype, but my hobby made an impact on him. And regularly booking annual leave to take the Guides to camp and telling him about it afterwards made him aware that any Guider, as they were known, of any age range, probably had super powers.

That was in the 1980s. When this County Standard would have been on show two or three times a year at events where the County Commissioner, who probably didn't work full time, was present. Ours has Hampton Court on it – because we used to be one large County of Middlesex West until the 1970s, and Hampton Court was where Lady Baden-Powell had a Grace and Favour apartment towards the end of her life.

So as well as vision we need history. To know our story. Where we came from in this organisation. How our history shaped us in Girlguiding.

Some of you will know that much of our history was shaped by the response to world wars. Lord Baden-Powell started Scouting as an idea in his head from the front lines of the Boer War, when he saw how useful young lads were at running behind the lines carrying messages. In the 1950s leaders were wearing navy blue, serge battle dress uniforms, as it was just a few years after the end of WW2 and that was what the population recognised as the uniform of people who were doing a useful thing. We have a tradition of being useful – first aid, helping at home, knitting socks and gloves for the troops. The book 'How Girls Helped Build the Empire – all part of our Girlguiding DNA.

But that was then. Now, here we are in 2019. The Standard is still intact, but doesn't get so much of an outing these days, as its typical minder has a full time job and also contributes a lot of volunteer time to other causes.

But look at what's changed. The launch of the Future Girl programme and campaign against single use plastic is the latest example of how to stay current and relevant to the interest of our young members. The overhaul of the programme for all sections last year – to make sure things that should now be safely consigned to history go there, and we make room for what Generation Alpha – the

first generation to be entirely born in the 21st century – is going to need from its social media, internet drive world.

So in our County there are early signs for the last census that membership numbers are starting to grow. Thank you for all you do to make this happen. Yes, I know that we could do with more leaders, and time, but somehow the membership numbers are holding steady. And the girls that turn up every week do that because they really like you – their Girlguiding big sisters, aunties, and occasionally honorary grandmums.

Collette Stone

County Commissioner and Chair, Girlguiding Middlesex North West

October 2019

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2018

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Page

3 Legal and Administrative Information

4 Trustees' Report

8 Independent Examiner's Report

9 Statement of Financial Activities

10 Balance Sheet

11 Notes to the Financial Statements

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 A Porcheron	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
Independent examiner	Amy Gilbert	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report and accounts for the year ended 31 December 2018. 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. 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 2018 (CONTINUED)

PURPOSE AND AIMS

The purpose of the Region is the same as Girlguiding, 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 £127,475 (2017: £98,946) and total expenditure of £132,067 (2017: £137,288).

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £47,239 (2017: £13,010), membership fees received of £14,940 (2017: £14,478), and trading and rental income of £64,733 (2017: £62,735). 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.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018 (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 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 18 and note that with effect from 2018 Girlguiding implemented a new programme for all members and at that time introduced specific provision of activities for the 18-30 year old age group.

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 the 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 2018 (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 stylized, cursive script.

Mrs C Stone

Chairperson

Date: 2 - 10 - 19

GIRLGUIDING MIDDLESEX NORTH WEST

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

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm, with the exception of stock records not being maintained for the restricted funds, that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no other 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.

Signed: 

Name: Amy Gilbert FCCA

Address: 11 Templeton Court, Manor Rd, St Albans, Herts, AL1 3FW

Date: 03/10/2019 .

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
INCOMING RESOURCES					
Membership fees		14,940	-	14,940	14,478
Investment income		433	105	538	636
Trading and rental income	8	-	64,633	64,633	62,735
Events and sundry		125	-	125	8,087
Donations, grants and other income	7/9	-	47,239	47,239	13,010
Total incoming resources		15,498	111,977	127,475	98,946
RESOURCES EXPENDED					
Charitable activities	10	2,749	118,825	121,574	118,298
Governance costs	4	2,826	2,667	5,493	5,190
Donations and grants		5,000	-	5,000	13,800
Total resources expended		10,575	121,492	132,067	137,288
Net (outgoing)/incoming resources for the year		4,923	(9,515)	(4,592)	(38,342)
Total funds brought forward		139,637	1,209,614	1,349,251	1,387,593
Total funds carried forward		144,560	1,200,099	1,344,659	1,349,251

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 2018

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS	6		1,182,051		1,192,390
CURRENT ASSETS					
Stock – unrestricted funds		4,267		7,465	
Stock – restricted funds		6,667		7,267	
Debtors – unrestricted funds	15	495		403	
Debtors and prepayments – restricted funds		793		-	
Cash at bank – unrestricted funds	11	119,025		113,009	
Cash at bank – restricted funds	12	32,610		32,686	
Cash in hand – restricted funds		139		120	
			163,996		160,950
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		227		1,967	
Restricted funds		1,161		2,122	
			1,388		4,089
NET CURRENT ASSETS			162,608		156,861
NET ASSETS			1,344,659		1,349,251
CAPITAL					
Unrestricted fund			144,560		139,637
Restricted fund			1,200,099		1,209,614
			1,344,659		1,349,251

Approved by the Trustees and signed on their behalf by



Mrs C Stone (Chairperson)



Mrs A Porcheron (Treasurer)

Date: 2-10-19

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1.6 Stocks

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

2. RESERVES

At 31 December 2018 free reserves amounted to £144,560 of which £47,000 has been designated to various funds. Restricted reserves of £1,200,099 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	2018 £	2017 £
Management and administration – unrestricted	2,826	2,595
Management and administration – restricted	2,667	2,595
	<u>5,493</u>	<u>5,190</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.

6. FIXED ASSETS	Leasehold land and buildings £	Equipment £	Total £
COST			
At 1 January 2018	1,566,669	174,208	1,740,877
Additions	-	33,829	33,829
At 31 December 2018	<u>1,566,669</u>	<u>208,037</u>	<u>1,774,706</u>
DEPRECIATION			
At 1 January 2018	391,787	156,700	548,487
Charge for the year	31,333	12,835	44,168
At 31 December 2018	<u>423,120</u>	<u>169,535</u>	<u>592,655</u>
NET BOOK VALUE			
At 31 December 2018	<u>1,143,549</u>	<u>38,502</u>	<u>1,182,051</u>
At 31 December 2017	<u>1,174,882</u>	<u>17,508</u>	<u>1,192,390</u>

GIRLGUIDING MIDDLESEX NORTH WEST

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

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £64,633 (2017: £62,735)

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

9. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. Major donors were as follows:

London Borough of Hillingdon	£20,000
Collette UK	£15,000
Heathrow Community Fund	£4,500

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2018 £	2017 £
Willow Tree Centre – running costs	112,387	116,552
Administration and fundraising	6,438	1,746
	<hr/> 118,825	<hr/> 118,298

11. CASH AT BANK – UNRESTRICTED FUNDS

	2018 £	2017 £
On current account	62,176	5,939
On Lloyds Bank deposit	55,946	106,543
Sub-committee bank accounts and cash	903	527
	<hr/> 119,025	<hr/> 113,009

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
	<hr/> 47,000

GIRLGUIDING MIDDLESEX NORTH WEST

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

12. CASH AT BANK – RESTRICTED FUNDS

	2018	2017
	£	£
Bank current and deposit accounts	32,610	32,686

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2017: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £423,120 (2017: £391,787) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2018.

15. DEBTORS AND PREPAYMENTS

The unrestricted fund debtor relates to the membership fees payable from one unit which had not been received at the year-end. The restricted fund debtor relates to prepayments of expenses for services being provided over periods lasting into 2019.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent costs relating to 2018 which had not been paid at 31 December 2018.

17. SUB-COMMITTEE ACCOUNTS

	2018	2017
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	125	1,260
Grants	3,000	1,300
	<u>3,125</u>	<u>2,560</u>
Expenditure		
Accommodation, books, training costs and administration	<u>2,749</u>	<u>3,929</u>
Excess of income over expenditure	<u>376</u>	<u>(1,369)</u>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2018 (2017: nil).

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2018

Charity No. 1062138

GIRLGUIDING MIDDLESEX NORTH WEST

INDEX TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Page

3 Legal and Administrative Information

4 Trustees' Report

8 Independent Examiner's Report

9 Statement of Financial Activities

10 Balance Sheet

11 Notes to the Financial Statements

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 A Porcheron	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
Independent examiner	Amy Gilbert	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees present their report and accounts for the year ended 31 December 2018. 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. 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 2018 (CONTINUED)

PURPOSE AND AIMS

The purpose of the Region is the same as Girlguiding, 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 £127,475 (2017: £98,946) and total expenditure of £132,067 (2017: £137,288).

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £47,239 (2017: £13,010), membership fees received of £14,940 (2017: £14,478), and trading and rental income of £64,733 (2017: £62,735). 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.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018 (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 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 18 and note that with effect from 2018 Girlguiding implemented a new programme for all members and at that time introduced specific provision of activities for the 18-30 year old age group.

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 the 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 2018 (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 stylized, cursive flourish.

Mrs C Stone

Chairperson

Date: 2 - 10 - 19

GIRLGUIDING MIDDLESEX NORTH WEST

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

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm, with the exception of stock records not being maintained for the restricted funds, that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no other 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.

Signed:



Name: Amy Gilbert FCCA

Address: 11 Templeton Court, Manor Rd, St Albans, Herts, AL1 3FW

Date: 03/10/2019.

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
INCOMING RESOURCES					
Membership fees		14,940	-	14,940	14,478
Investment income		433	105	538	636
Trading and rental income	8	-	64,633	64,633	62,735
Events and sundry		125	-	125	8,087
Donations, grants and other income	7/9	-	47,239	47,239	13,010
Total incoming resources		15,498	111,977	127,475	98,946
RESOURCES EXPENDED					
Charitable activities	10	2,749	118,825	121,574	118,298
Governance costs	4	2,826	2,667	5,493	5,190
Donations and grants		5,000	-	5,000	13,800
Total resources expended		10,575	121,492	132,067	137,288
Net (outgoing)/incoming resources for the year		4,923	(9,515)	(4,592)	(38,342)
Total funds brought forward		139,637	1,209,614	1,349,251	1,387,593
Total funds carried forward		144,560	1,200,099	1,344,659	1,349,251

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 2018

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS	6		1,182,051		1,192,390
CURRENT ASSETS					
Stock – unrestricted funds		4,267		7,465	
Stock – restricted funds		6,667		7,267	
Debtors – unrestricted funds	15	495		403	
Debtors and prepayments – restricted funds		793		-	
Cash at bank – unrestricted funds	11	119,025		113,009	
Cash at bank – restricted funds	12	32,610		32,686	
Cash in hand – restricted funds		139		120	
			163,996		160,950
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		227		1,967	
Restricted funds		1,161		2,122	
			1,388		4,089
NET CURRENT ASSETS			162,608		156,861
NET ASSETS			1,344,659		1,349,251
CAPITAL					
Unrestricted fund			144,560		139,637
Restricted fund			1,200,099		1,209,614
			1,344,659		1,349,251

Approved by the Trustees and signed on their behalf by



Mrs C Stone (Chairperson)



Mrs A Porcheron (Treasurer)

Date: 2-10-19

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1.6 Stocks

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

2. RESERVES

At 31 December 2018 free reserves amounted to £144,560 of which £47,000 has been designated to various funds. Restricted reserves of £1,200,099 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	2018 £	2017 £
Management and administration – unrestricted	2,826	2,595
Management and administration – restricted	2,667	2,595
	<u>5,493</u>	<u>5,190</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.

6. FIXED ASSETS	Leasehold land and buildings £	Equipment £	Total £
COST			
At 1 January 2018	1,566,669	174,208	1,740,877
Additions	-	33,829	33,829
At 31 December 2018	<u>1,566,669</u>	<u>208,037</u>	<u>1,774,706</u>
DEPRECIATION			
At 1 January 2018	391,787	156,700	548,487
Charge for the year	31,333	12,835	44,168
At 31 December 2018	<u>423,120</u>	<u>169,535</u>	<u>592,655</u>
NET BOOK VALUE			
At 31 December 2018	<u>1,143,549</u>	<u>38,502</u>	<u>1,182,051</u>
At 31 December 2017	<u>1,174,882</u>	<u>17,508</u>	<u>1,192,390</u>

GIRLGUIDING MIDDLESEX NORTH WEST

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

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £64,633 (2017: £62,735)

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

9. RESTRICTED FUNDS

The County continued to provide support to Willow Tree for running costs and the rolling replacement fund. Major donors were as follows:

London Borough of Hillingdon	£20,000
Collette UK	£15,000
Heathrow Community Fund	£4,500

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2018	2017
	£	£
Willow Tree Centre – running costs	112,387	116,552
Administration and fundraising	6,438	1,746
	118,825	118,298

11. CASH AT BANK – UNRESTRICTED FUNDS

	2018	2017
	£	£
On current account	62,176	5,939
On Lloyds Bank deposit	55,946	106,543
Sub-committee bank accounts and cash	903	527
	119,025	113,009

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
	47,000

GIRLGUIDING MIDDLESEX NORTH WEST

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

12. CASH AT BANK – RESTRICTED FUNDS

	2018	2017
	£	£
Bank current and deposit accounts	32,610	32,686

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2017: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £423,120 (2017: £391,787) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2018.

15. DEBTORS AND PREPAYMENTS

The unrestricted fund debtor relates to the membership fees payable from one unit which had not been received at the year-end. The restricted fund debtor relates to prepayments of expenses for services being provided over periods lasting into 2019.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent costs relating to 2018 which had not been paid at 31 December 2018.

17. SUB-COMMITTEE ACCOUNTS

	2018	2017
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	125	1,260
Grants	3,000	1,300
	<u>3,125</u>	<u>2,560</u>
Expenditure		
Accommodation, books, training costs and administration	<u>2,749</u>	<u>3,929</u>
Excess of income over expenditure	<u>376</u>	<u>(1,369)</u>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2018 (2017: nil).