

GIRLGUIDING MIDDLESEX NORTH WEST

FINANCIAL STATEMENTS

For the year ended 31 December 2019

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 (until 31/12/19) Miss H Hutchings Mrs S Cargill Mrs A Porcheron	Mrs C Hughes Miss E Calderbank Mrs S Past Mrs M Frost (from 01/01/20)
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	Corrie Irwin	

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report and accounts for the year ended 31 December 2019. 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 County 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. A number of unpaid volunteers assist in the charitable activities of the charity.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

PURPOSE AND AIMS

The purpose of the County 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 County follows the policies and rules set out in the Guiding Manual published by the Guide Association. In providing activities, the County 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

Reaching new heights was certainly achieved this year with the return of County Day. A successful event, attracting over 70 leaders, the day included the AGM, training sessions for each section, opportunities to discover more about international trips and residentials. Leaders also had the chance to get records updated at the popular GO clinics and sales of items including badges at the depots were good too.

The County has continued to host a variety of activities including

- A thank you evening
- Safe Space training
- First Response training
- Coffee mornings
- Leaders in Training events
- Residentials at Willow Tree

The County also provided grants for two members to experience international trips.

With the passing of two leaders and the retirement of the Treasurer for Willow Tree, the County has lost valuable knowledge and experience. We need to nurture and grow our volunteer resources to limit the impact of such events and to strengthen the County as we strive forward.

On behalf of Middlesex North West I thank Collette Stone for her services to the County over the last 5 years as she finishes her term as County Commissioner in 2019.

The success, activities and opportunities in the County would not be possible without the dedication of all the volunteers. Being a volunteer is a demanding task, so thank you to all volunteers for contributing so much of your time, energy, and efforts to guiding. You all do an excellent job and you are so appreciated.

I know that at the heart of success is a strong team with shared goals and my aim is to build this for Middlesex North West as I start my term as County Commissioner.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

FINANCIAL REVIEW

The statement of financial activities shows total income of £87,961 (2018: £127,475) and total expenditure of £150,490 (2018: £132,067).

Income fell by £39,514 in the year, with the main driver being the significant drop in donation income (down from £47,239 in 2018 to £14,131). In 2018 the Willow Tree Centre had received larger donations than usual as contributions to the rolling replacement programme and this income stream does vary from year to year.

Trading income from bookings to use Willow Tree Centre continued to fall (down from £64,633 in 2018 to £56,412) and the Willow Tree Management Committee is considering ways to respond to this in the longer term once the curtailment of activities necessitated by the Covid-19 pandemic has lifted.

Expenditure increased by £18,423, driven by higher running costs for Willow Tree Centre, increased activities in training and programme, and an impairment of old badge inventory.

PRINCIPAL FUNDING SOURCES

Income included donations and grants received of £14,131 (2018: £47,239), membership fees received of £16,986 (2018: £14,940), and trading and rental income of £56,412 (2018: £64,633). 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.

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 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.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

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.

IMPACT OF THE COVID-19 PANDEMIC

Following advice from the government and Girl Guiding, all guiding activities were suspended. Willow Tree Centre closed from 17 March 2020 and remains closed. Bookers were given the option to cancel with a deposit refund or to postpone to a future date. As the extent of the pandemic unfolded, postponed bookings also become cancellations.

Virtual Online guiding was offered by many units to replace the usual face to face meetings. The County hosted a hugely successful virtual camp fire with over 400 people taking part. To keep the momentum of guiding and to allow unit leaders a break the County launched a 30 Days of Summer challenge. Face to face outdoor meetings with social distancing and limited numbers were able to happen from late July. Face to face indoor meetings have been given the go ahead in the autumn. Take up for both of these has been limited. The County fully support and thank all leaders for everything they are doing for Guiding during the pandemic and appreciate that everyone has different personal challenges and circumstances so guiding activity is not an expectation.

GIRLGUIDING MIDDLESEX NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

GOING CONCERN REVIEW

The Trustees have reviewed the financial position of the charity. Early on in the UK lockdown the Trustees reviewed the running costs of the Willow Tree Centre and made changes to limit expenditure to essential costs only while bookings were cancelled and the future income stream was, and remains, uncertain. We anticipate that expenditure of around £1,600 per month will be necessary during any period in which bookings cannot be taken to cover necessities such as insurance, security and utilities. No external groundworks have happened, and the site has been tended by volunteers when possible to look after the garden.

The County Commissioner applied for financial support in the form of grants and was successful in securing £25,000 from London Borough of Hillingdon, and £5,000 from Garfield Weston to be spent on outdoor work. The Trustees are grateful for this financial support.

The grant funding from London Borough of Hillingdon is enough to cover the current essential Willow Tree expenditure for 15 months, and the support from the county's non-restricted funds which have total cash balances of £119,520 at 31 August 2020 mean that Trustees are confident the charity can continue to operate for the foreseeable future.

APPROVAL

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



Mrs M Frost

Chairperson

Date: 16 October 2020

GIRLGUIDING MIDDLESEX NORTH WEST

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

I report to the charity trustees on our examination of the accounts of the Charity for the year ended 31 December 2019.

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 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 Company 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 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.



Name: Mrs Corrie Irwin BA FCCA

Address: 35 Lawrence Drive, Ickenham, UB10 8RW

Date: 22/10/20,

GIRLGUIDING MIDDLESEX NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
INCOMING RESOURCES					
Membership fees		16,986	-	16,986	14,940
Investment income		28	54	82	538
Trading and rental income	8	-	56,412	56,412	64,633
Events and sundry		350	-	350	125
Donations, grants and other income	7/9	-	14,131	14,131	47,239
Total incoming resources		17,364	70,597	87,961	127,475
RESOURCES EXPENDED					
Charitable activities	10	7,293	130,743	138,036	121,574
Governance costs	4	2,547	3,557	6,104	5,493
Donations and grants		6,350	-	6,350	5,000
Total resources expended		16,190	134,300	150,490	132,067
Net (outgoing)/incoming resources for the year		1,174	(63,703)	(62,529)	(4,592)
Total funds brought forward		144,560	1,200,099	1,344,659	1,349,251
Transfer between funds	2	(21,000)	21,000	-	-
		123,560	1,221,099	1,344,659	1,349,251
Total funds carried forward		124,734	1,157,396	1,282,130	1,344,659

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 2019

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS	6		1,141,923		1,182,051
CURRENT ASSETS					
Stock – unrestricted funds		2,390		4,267	
Stock – restricted funds		465		6,667	
Debtors – unrestricted funds	15	68		495	
Debtors and prepayments – restricted funds		935		793	
Cash at bank – unrestricted funds	11	122,322		119,025	
Cash at bank – restricted funds	12	16,721		32,610	
Cash in hand – restricted funds		337		139	
			143,238		163,996
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	16				
Unrestricted funds		47		227	
Restricted funds		2,984		1,161	
			3,031		1,388
NET CURRENT ASSETS			140,207		162,608
NET ASSETS			1,282,130		1,344,659
CAPITAL					
Unrestricted fund		124,734		144,560	
Restricted fund		1,157,396		1,200,099	
			1,282,130		1,344,659

Approved by the Trustees and signed on their behalf by



Mrs M Frost (Chairperson)



Mrs A Porcheron (Treasurer)

Date: 16 October 2020

The notes form part of these financial statements.

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 when 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.

1.6 Stocks

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

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2. RESERVES

At 31 December 2019 free reserves amounted to £124,734 of which £47,000 has been designated to various funds. Restricted reserves of £1,157,396 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.

A transfer of £21,000 from Unrestricted to Restricted reserves has been made to reflect £21,000 of fixed assets investment held in the Willow Tree Centre that had previously been included in Unrestricted funds. All assets and activities relating to Willow Tree Centre should properly fall into Restricted reserves whose purpose is set out in the paragraph above. Trustees felt this was a more appropriate reflection of the distribution of assets between Unrestricted and Restricted reserves.

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	2019	2018
	£	£
Management and administration – unrestricted	2,547	2,826
Management and administration – restricted	<u>3,557</u>	<u>2,667</u>
	6,104	5,493
	<u><u> </u></u>	<u><u> </u></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 2019	1,566,669	208,037	1,774,706
Additions	<u>-</u>	<u>1,107</u>	<u>1,107</u>
At 31 December 2019	<u>1,566,669</u>	<u>209,144</u>	<u>1,775,813</u>
DEPRECIATION			
At 1 January 2019	423,120	169,535	592,655
Charge for the year	<u>31,333</u>	<u>9,902</u>	<u>41,235</u>
At 31 December 2019	<u>454,453</u>	<u>179,436</u>	<u>633,890</u>
NET BOOK VALUE			
At 31 December 2019	<u>1,112,216</u>	<u>29,707</u>	<u>1,141,923</u>
At 31 December 2018	<u>1,143,549</u>	<u>38,502</u>	<u>1,182,051</u>

GIRLGUIDING MIDDLESEX NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7. UNRESTRICTED FUNDS

There were no donations or grants received during the period.

8. RESTRICTED FUNDS – TRADING INCOME £56,412 (2018: £64,633)

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:

Collette UK £2,000

Northwood District Guides £1,500

10. CHARITABLE ACTIVITIES – RESTRICTED FUNDS

	2019 £	2018 £
Willow Tree Centre – running costs	121,713	112,387
Administration and fundraising	9,030	6,438
	130,743	118,825

11. CASH AT BANK – UNRESTRICTED FUNDS

	2019 £	2018 £
On current account	65,499	62,176
On Lloyds Bank deposit	55,974	55,946
Sub-committee bank accounts and cash	849	903
	122,322	119,025

Of which the following are designated funds:

	£
Willow Tree Fund	20,000
Emergency Fund	20,000
Programme Fund	5,000

45,000

GIRLGUIDING MIDDLESEX NORTH WEST**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019****12. CASH AT BANK – RESTRICTED FUNDS**

	2019	2018
	£	£
Bank current and deposit accounts	16,721	32,610
	<hr/>	<hr/>

13. RESTRICTED FUND

Included within the restricted fund is total capital expenditure of £1,566,669 (2018: £1,566,669) in respect of the Willow Tree campsite. Against this sum depreciation of £454,453 (2018: £423,120) has been charged.

14. CAPITAL COMMITMENTS

No capital commitments have been made in respect of the leasehold land and buildings as at 31 December 2019.

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 2020.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors represent Willow Tree running costs and badge purchases relating to 2019 which had not been paid at 31 December 2019.

17. SUB-COMMITTEE ACCOUNTS

	2019	2018
	£	£
GUIDING DEVELOPMENT COMMITTEE		
Income		
Fees etc.	350	125
Grants (from Unrestricted funds)	4,000	3,000
	<hr/> 4,350	<hr/> 3,125
Expenditure		
Accommodation, books, training costs and administration	4,404	2,749
	<hr/>	<hr/>
Excess of (expenditure over income) /income over expenditure	(54)	376
	<hr/>	<hr/>

18. RELATED PARTY TRANSACTIONS

There have been no transactions with related parties during 2019 (2018: nil).