MIDDLESEX EAST GUIDES

also known as

GIRLGUIDING MIDDLESEX EAST

REGISTERED CHARITY NUMBER 303888

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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 2025 as set out on the following pages 1 to 20.

Respective responsibilities of the trustees and examiner

As the trustees for Middlesex East Guides you are responsible for the preparation of the accounts; you consider that the audit requirement of the Charities Act 2011 does not apply. It is my responsibility to examine the accounts and to state, on the basis of procedures specified in the General Directions given by the Charity Commission whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Middlesex East Guides and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements
   1.1) to keep accounting records in accordance with the Act; and
   1.2) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

   have 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

Date 21st August 2026

MIDDLESEX EAST GUIDES

TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025

The trustees have pleasure in presenting their report together with the accounts for the year ended 31st December 2025 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 46 Tregaron Avenue, Crouch End, London, N8 9EY. 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 6. The Friends supporter group for Northern Heights was closed in February 2025.

3 TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing financial statements for each financial year that give 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.

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 2025 316 Leaders, Commissioners and other members/helpers enabled Rainbow, Brownie, Guide and Ranger Units to offer Guiding to 1568 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 employees at the Northern Heights centre. In summary, without volunteers, there would be no Guiding.

8 REVIEW OF ACTIVITIES

The year 2025 began with a very successful Jack Petchey awards evening with 55 girls and 5 Leaders being recognised for their achievements in the previous year. The presentation evening was held at the Millfield Theatre in Edmonton in March.

Our County Associates gathered at Northern Heights, our County residential facility in Elstree for a delightful lunch. This lunch affords Guiding friends a chance to meet, exchange ideas and have an enjoyable social occasion.

In the summer there was a celebratory afternoon tea for Leaders past and present which proved to be very enjoyable with much chatting about times gone by and thoughts about the future of the County while honouring the County's 80th birthday.

Later in the year we held a very successful Awards afternoon where Leaders were recognised for their service to guiding in the County. County and girlguiding merit awards were presented to nominated Leaders for their efforts with the girls.

9 FUTURE DEVELOPMENTS

The exciting event for Rainbows and Guides will take place at Northern Heights in February when the girls will take part in activities covering the 80 years since Middlesex East County was formed.

An Air and Share afternoon is being planned for Leaders to meet with each other. The County is becoming more technically aware with access to Zoom so meetings can be accommodated on this platform especially over the winter months.

Later in the year there will be a Fun Day for all members young and old.

10 FINANCIAL REVIEW

Income for 2025 was £155,004 and therefore these 2025 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 legacy of £15,256 was received from a former supporter of Northern Heights and is restricted for use at the Centre.

Campsite fee income was £81,213. However, expenditure was higher at £104,755 including substantial Earth House renovations funded by a former legacy.

County activity income in 2025 was £1,593 from Rangers and County Associates.

The property and equipment value is now £1,014,554. This is in addition to other specific reserves and general funds of £29,260 to ensure that a varied Guiding programme can continue to be financed in the future.

10 **FINANCIAL REVIEW** (continued)

The specific reserves include a Northern Heights management contingency reserve of £78,956 to provide funds for the running costs of the site for some twelve months 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 2025 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.

15 **APPROVAL**

The Trustees Report and the Annual Accounts for the year ended 31st December 2025 were approved by the Executive Committee on 14th April 2026 and the County Commissioner was authorised to sign them on its behalf.

Signed Margaret Kelly

Appointment County Commissioner

MIDDLESEX EAST GUIDES

TRUSTEES / COMMITTEES / ADVISERS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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	Alison Nugent (to 23.2.25) Margaret Kelly (from 24.2.25)
* President	Pamela Daniels
* Minute Secretary	Iris Prince
Treasurer	Iris Prince

Division Commissioners

Barnet	Mary Boland
Edmonton	Christine Swallow Lynne Bishop
Enfield (Trustee)	Vicki Stratton-Stubbs
Finchley and Friern Barnet	Nicola Davis
Haringey	Margaret Kelly (to 25.02.25) Alexandra Rowlands (from 25.02.25)
Hendon	Becky Haywood (from 28.04.25 to 06.08.25)
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 2025
(continued)

Other Committees/Groups	**Chairperson**
Northern Heights Site	Jess Carter
Awards	Lisa Sylvester
Brownie Residential	Margaret Kelly
Guide Residential	Lynne Bishop
County Associates	Peggy Brand

Advisers/Coordinators

Adult Support:	
Leadership Coordinator	Jacqueline Martyr
Training Adviser	Karen Binns
Enquiry Coordinator	Marion Shute
GO Coordinator	Iris Prince
Brownie	Julie Stainton
Communications and PR	Shani Bocas (from 25.03.25)
Duke of Edinburgh Award	Clare Jenkins
Guide	Vacant
Inclusion	Lisa Sylvester
International	Tess Ayling
Peer Educator	Ellie Muzzlewhite
Queens Guide	Nicola Davis
Rainbows	Vacant
Rangers	Becky Haywood
Residential:	
Guide and Senior Section	Lynne Bishop
Brownie and Rainbow	Margaret Kelly
Walking	Louis Wohlgemuth
Trefoil Guild	Pamela Daniels
Young Leaders	Lucy Bishop-Laggett

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted Funds			2025	2024
		General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Income						
Donations and legacies						
Subscriptions		12,733	260	191	13,184	14,303
Legacy		0	0	15,256	15,256	8,040
Donations		0	10	2,381	2,391	3,720
		12,733	**270**	**17,828**	**30,831**	**26,063**
Charitable activities						
Grants		0	0	24,800	24,800	23,140
Training activities		0	660	0	660	290
Campsite fees		0	81,213	0	81,213	74,569
Badges/books		2	0	0	2	5
Activity fees		10	1,583	0	1,593	3,360
		12	**83,456**	**24,800**	**108,268**	**101,364**
Other trading activities						
Trading income		0	6,605	0	6,605	7,835
County Club fees		0	0	1,386	1,386	1,146
Fundraising		0	104	0	104	400
		0	**6,709**	**1,386**	**8,095**	**9,381**
Investments						
Interest received		**3,025**	**4,175**	**610**	**7,810**	**5,908**
Total income		15,770	94,610	44,624	155,004	142,716
Expenditure						
Costs of raising funds						
Fundraising		0	0	0	0	138
County Club payments		0	0	600	600	650
Trading costs		0	3,963	0	3,963	3,230
		0	**3,963**	**600**	**4,563**	**4,018**
Charitable activities (see page 8)		**6,050**	**106,174**	**64,002**	**176,226**	**162,989**
Total expenditure		6,050	110,137	64,602	180,789	167,007
Net income/(expenditure)		9,720	(15,527)	(19,978)	(25,785)	(24,291)
Transfers between funds		(12,244)	15,610	(3,366)	0	0
Net movement in funds		(2,524)	83	(23,344)	(25,785)	(24,291)
Balances brought forward		31,784	218,338	1,072,312	1,322,434	1,346,725
Balances carried forward		29,260	218,421	1,048,968	1,296,649	1,322,434

Transfers represent internal designations by the Executive Committee within the restrictions of the funds concerned. There were no recognised gains and losses other than those shown above.

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

	Notes	Unrestricted Funds			2025	2024
		General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Charitable activities						
Subscriptions paid		306	0	191	497	1,095
International grants to Members		1,040	0	0	1,040	1,260
Jack Petchey grants to Units		0	0	24,328	24,328	23,611
Training activities		0	312	0	312	103
Campsites		0	104,314	441	104,755	95,019
Gifts and donations		94	250	0	344	133
Badges/books		1,794	0	0	1,794	301
County residential activities		0	0	0	0	83
County Jack Petchey evening		360	0	0	360	0
Leader activities		170	0	0	170	0
Ranger activities		0	192	0	192	0
Brownie activities		0	0	0	0	917
County Associates activities		0	990	0	990	503
Members expenses		808	46	0	854	823
Meeting rent and expenses		327	0	0	327	176
Insurance		406	0	0	406	416
Bank charges		145	0	0	145	107
Accountancy fees		600	0	0	600	600
Amortisation of property		0	0	29,917	29,917	29,917
Depreciation/loss of equipment		0	70	9,125	9,195	7,925
		6,050	106,174	64,002	176,226	162,989

The notes on pages 12 - 20 form part of these Accounts.

MIDDLESEX EAST GUIDES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025
Year ended 31st December 2024 - Fund allocation

	Notes	Unrestricted Funds			2024
		General Funds	Designated Funds	Restricted Funds	Total Funds
		£	£	£	£
Income					
Donations and legacies					
Subscriptions		14,248	55	0	14,303
Legacy		0	5,052	2,988	8,040
Donations		0	1,238	2,482	3,720
		14,248	**6,345**	**5,470**	**26,063**
Charitable activities					
Grants		700	0	22,440	23,140
Training activities		0	290	0	290
Campsite fees		0	74,569	0	74,569
Badges/books		5	0	0	5
Activity fees		2,820	540	0	3,360
		3,525	**75,399**	**22,440**	**101,364**
Other trading activities					
Trading income		0	7,835	0	7,835
County Club fees		0	0	1,146	1,146
Fundraising		0	400	0	400
		0	**8,235**	**1,146**	**9,381**
Investments					
Interest received		**825**	**4,264**	**819**	**5,908**
Total income		18,598	94,243	29,875	142,716
Expenditure					
Costs of raising funds					
Fundraising		0	138	0	138
County Club payments		0	0	650	650
Trading costs		0	3,230	0	3,230
		0	**3,368**	**650**	**4,018**
Charitable activities (see page 10)		**5,760**	**94,729**	**62,500**	**162,989**
Total expenditure		5,760	98,097	63,150	167,007
Net income/(expenditure)		12,838	(3,854)	(33,275)	(24,291)
Transfers between funds		(13,737)	13,936	(199)	0
Net movement in funds		(899)	10,082	(33,474)	(24,291)
Balances brought forward		32,683	208,256	1,105,786	1,346,725
Balances carried forward		31,784	218,338	1,072,312	1,322,434

The notes on pages 12 - 20 form part of these Accounts.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

Year ended 31st December 2024 - Fund allocation

(continued)

	Notes	Unrestricted Funds		Restricted Funds	2024 Total Funds
		General Funds	Designated Funds		
		£	£	£	£
Charitable activities					
Subscriptions paid		1,095	0	0	1,095
International grants to Members		1,160	100	0	1,260
Jack Petchey grants to Units		0	0	23,611	23,611
Training activities		0	103	0	103
Campsites		0	93,972	1,047	95,019
Gifts and donations		133	0	0	133
Badges/books		301	0	0	301
County residential activities		83	0	0	83
County Jack Petchey evening		0	0	0	0
Leader activities		0	0	0	0
Ranger activities		0	0	0	0
Brownie activities		917	0	0	917
County Associates activities		0	503	0	503
Members expenses		772	51	0	823
Meeting rent and expenses		176	0	0	176
Insurance		416	0	0	416
Bank charges		107	0	0	107
Accountancy fees		600	0	0	600
Amortisation of property		0	0	29,917	29,917
Depreciation/loss of equipment		0	0	7,925	7,925
		5,760	94,729	62,500	162,989

The notes on pages 12 - 20 form part of these Accounts.

.

MIDDLESEX EAST GUIDES

BALANCE SHEET
AS AT 31ST DECEMBER 2025

	Notes			2025		2024
		£	£	£	£	£
Fixed assets		**Cost**	**Dep'n**			
Freehold property	3/5	1,502,160	(515,133)	987,027		1,016,944
Equipment		153,773	(126,246)	27,527		24,692
Tangible fixed assets		1,655,933	(641,379)	1,014,554		1,041,636
Current assets						
Debtors	6		13,801		13,563	
Cash in hand			629		434	
Bank current accounts			29,113		44,165	
Bank deposit accounts			79,696		62,772	
COIF Charities deposit accounts			77,803		72,991	
Shawbrook fixed term bond			50,000		50,000	
National savings investment account			64,085		63,448	
National savings income bond			3,000		3,000	
			318,127		310,373	
Creditors: amounts falling due within one year	7		(31,032)		(19,575)	
Net current assets				287,095		290,798
Loan repayable after one year	8			(5,000)		(10,000)
Net assets	9			1,296,649		1,322,434
Funds:						
Unrestricted funds						
General funds	2			29,260		31,784
Designated funds	2			218,421		218,338
Restricted funds	2			1,048,968		1,072,312
				1,296,649		1,322,434

The notes on pages 12 to 20 form part of these accounts.

The accounts were approved by the Executive Committee on 14th April 2026 and signed on its behalf by:

Margaret Kelly

County Commissioner

MIDDLESEX EAST GUIDES

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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 7 and 8 of these accounts.
Expenditure is charged on an accruals basis and is classified into the functional classifications as recommended for charities.

(e) Fixed assets

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

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

(f) Reserves

The General Funds available to finance future expenditure are £29,260 (2024 - £31,784) 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.

2 **FUNDS**	Balance b/fwd	Incoming resources	Resources expended	Transfers	Balance c/fwd
	£	£	£	£	£
RESTRICTED FUNDS					
(a) County Club fees	642	1,386	(600)	(771)	657
(b) CHQ subscriptions	0	191	(191)	0	0
(c) Jack Petchey Youth Award Scheme	0	19,800	(19,500)	(300)	0
(d) Jack Petchey Leader Award Scheme	828	5,000	(4,828)	0	1,000
(e) NH Activities field fund	15,921	616	(406)	0	16,131
(f) Earth House refurbishment	17,176	68	0	(17,244)	0
(g) Legacies for Northern Heights	11,464	15,482	(35)	0	26,911
(h) For management of Northern Heights	0	2,081	0	(2,081)	0
Fixed assets:					
(i) Northern Heights buildings	1,016,944	0	(29,917)	0	987,027
(7/8) Northern Heights loans	(15,000)	0	0	5,000	(10,000)
(i) Northern Heights site equipment	24,337	0	(9,125)	12,030	27,242
	1,072,312	44,624	(64,602)	(3,366)	1,048,968
DESIGNATED FUNDS					
(j) Adult Travel Bursary	10,153	203	0	0	10,356
Northern Heights:					
(k) Trading income	2,965	6,605	(3,963)	(2,900)	2,707
(l) Management contingency reserve	77,408	1,548	0	0	78,956
(m) Friends support	14,139	73	0	(14,212)	0
(m) Site management	28,262	82,594	(104,314)	32,708	39,250
(m) Training reserve	3,095	660	(312)	0	3,443
(m) County Associates	1,121	1,682	(1,286)	(750)	767
(m) Duke of Edinburgh Award group	260	0	0	0	260
(m) County Rangers	1,686	275	(192)	(240)	1,529
(n) Memorial collections/legacies	31,797	524	0	(5,605)	26,716
(o) County events fund	16,797	336	0	0	17,133
(p) International trips contingency	5,502	110	0	0	5,612
(q) County equipment	355	0	(70)	0	285
(r) Subscriptions fund	24,798	0	0	6,609	31,407
	218,338	94,610	(110,137)	15,610	218,421
GENERAL FUNDS	31,784	15,770	(6,050)	(12,244)	29,260

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

FUNDS YEAR ENDED 31ST DECEMBER 2024	Balance	Incoming	Resources	Transfers	Balance
	£	£	£	£	£
RESTRICTED FUNDS					
(a) County Club fees	758	1,146	(650)	(612)	642
(b) CHQ subscriptions	0	0	0	0	0
(c) Jack Petchey Youth Award Scheme	0	19,800	(19,800)	0	0
(d) Jack Petchey Leader Award Scheme	2,000	2,640	(3,811)	(1)	828
(e) NH Activities field fund	15,447	1,161	(1,047)	360	15,921
(f) Blackthorn extension	16,839	337	0	0	17,176
(g) Legacies for Northern Heights	11,842	3,161	0	(3,539)	11,464
(h) For management of Northern Heights	0	1,630	0	(1,630)	0
Fixed assets:					
(i) Northern Heights buildings	1,046,861	0	(29,917)	0	1,016,944
(7/8) Northern Heights loans	(15,000)	0	0	0	(15,000)
(i) Northern Heights site equipment	27,039	0	(7,925)	5,223	24,337
	1,105,786	29,875	(63,150)	(199)	1,072,312
DESIGNATED FUNDS					
(j) Adult Travel Bursary	10,054	199	(100)	0	10,153
Northern Heights:					
(k) Trading income	1,760	7,835	(3,230)	(3,400)	2,965
(l) Management contingency reserve	75,890	1,518	0	0	77,408
(m) Friends support	15,604	548	0	(2,013)	14,139
(m) Site management	25,086	75,940	(94,110)	21,346	28,262
(m) Training reserve	2,908	290	(103)	0	3,095
(m) County Associates	989	686	(554)	0	1,121
(m) Duke of Edinburgh Award group	260	0	0	0	260
(m) County Rangers	1,686	0	0	0	1,686
(n) Memorial collections/legacies	25,007	6,790	0	0	31,797
(o) County events fund	16,467	329	0	1	16,797
(p) International trips contingency	5,394	108	0	0	5,502
(q) County equipment	355	0	0	0	355
(r) Subscriptions fund	26,796	0	0	(1,998)	24,798
	208,256	94,243	(98,097)	13,936	218,338
GENERAL FUNDS	32,683	18,598	(5,760)	(13,737)	31,784

(a) **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.

(b) **CHQ subscriptions**

Subscriptions received from Units on behalf of Region.

(c) **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.

(d) **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.

(e) **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.

(f) **Earth House refurbishment**

Funds re-designated from the Jean Howliston legacy to explore the possibility of extending the Blackthorn day room to accommodate larger groups but this was redesignated in 2025 to cover major refurbishment works in the Earth House building.

(g) **Northern Heights legacies**

Legacies received for the benefit of Northern Heights.

(h) **Northern Heights management**

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

(i) **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.

(j) **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.

(k) **Trading income (Northern Heights)**

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

(l) **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.

(m) **Designated reserves**

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

(n) **Memorial collections/legacies**

Collections in memory of former members and legacies received.

(o) **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.

(p) **International trips contingency**

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

(q) **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.

(r) **Subscriptions fund**

Funds designated to provide Unit support for subscription payments.

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:	**2025**	**2024**
	£	£
Gross salaries	26,371	24,190
Social security costs	0	0
Pension costs	509	468
	26,880	24,658

The average number of employees during the year was 2 (2024 - 2).
No employees had remuneration in excess of £60,000 (2024 - 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 £808 (2024 - £772). Remuneration is not paid to trustees.

Independent examiner fees of £600 (2024 - £600) are charged in these accounts.

5 **FIXED ASSETS**

	Freehold Property	Equipment	Total
Cost	£	£	£
Balance brought forward	1,502,160	141,743	1,643,903
Additions	0	12,030	12,030
Balance carried forward	1,502,160	153,773	1,655,933
Depreciation	£	£	£
Balance brought forward	485,216	117,051	602,267
Charge	29,917	9,195	39,112
Balance carried forward	515,133	126,246	641,379
Net book value at 31st December 2025	987,027	27,527	1,014,554
Net book value at 31st December 2024	1,016,944	24,692	1,041,636

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 2025 would have been £1,875,000 (2024 - £1,875,000).

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

6 **DEBTORS**

	2025	2024
	£	£
Income due	1,921	1,290
Debtors	15	217
Prepayments	11,865	12,056
	13,801	13,563

7 **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Deferred income	10,683	10,056
Creditors	1,040	739
Accruals	14,309	3,780
Loans repayable within one year	5,000	5,000
	31,032	19,575

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:

	2025	2024
	£	£
Repayable in 1 - 2 years	5,000	5,000
Repayable in 2 - 5 years	0	5,000
	5,000	10,000

9 **ANALYSIS OF NET ASSETS**

Year ended 31st December 2025

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	29,729	(469)	29,260
Designated funds	285	230,204	(12,068)	218,421
Restricted funds	1,014,269	44,393	(9,694)	1,048,968
	1,014,554	304,326	(22,231)	1,296,649

Year ended 31st December 2024

	Fixed Assets	Cash and Bank	Debtors/ Creditors	Total
	£	£	£	£
General funds	0	32,317	(533)	31,784
Designated funds	355	218,814	(831)	218,338
Restricted funds	1,041,281	45,679	(14,648)	1,072,312
	1,041,636	296,810	(16,012)	1,322,434

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.